



NFC

Procedures



National Finance Center
Office of the Chief Financial Officer
U.S. Department of Agriculture

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Time And Attendance Instructions

TITLE I
Payroll/Personnel Manual

CHAPTER 7
Time And Attendance Procedures

SECTION 1
Time And Attendance Instructions

**User Documentation
For Systems
And Processes**



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**Payroll/Personnel Manual
Time And Attendance Procedures
Time And Attendance Instructions**

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Overview

This Time and Attendance (T&A) Reporting procedure provides instructions and reference information for (1) timekeepers to record time in pay status, paid leave, and absence without pay (AWOP) and (2) supervisors to certify that the data recorded by the timekeeper is accurate. It also incorporates timekeeping requirements specified by the General Accounting Office (GAO) Policy and Procedures Manual and 5 CFR Parts 1–699 and the Fair Labor Standards Act (FLSA).

This procedure is designed to (1) instruct in time and attendance reporting, (2) familiarize timekeepers with the T&A worksheet, and (3) provide information about the system codes used to record time and attendance.

All bulletins issued for this procedure after January 1, 1998, will be available on the Internet at the NFC home page (www.nfc.usda.gov).

Time and attendance data is transmitted electronically every 2 weeks to the National Finance Center (NFC) for processing. A T&A worksheet is used by agencies to record daily entries of employees' T&A data. At the end of the pay period, the data is then entered into the Personal Computer Time and Attendance Remote Entry System (PC-TARE) or other T&A reporting system. Although PC-TARE is not used by all agencies, the PC-TARE entry screen is used as a sample worksheet in this procedure to explain the information needed for T&A processing.

PC-TARE is a software program which can be used to prepare and electronically transmit T&A data to NFC. Information for security officers to load PC-TARE software is contained in Title VI, Chapter 10, Section 1. Entry instructions for PC-TARE are contained in PC-TARE (For Timekeepers), Title VI, Chapter 10, Section 2. For additional information about PC-TARE, contact Information Center personnel at **504–255–5230**.

Agencies using another entry program may use this manual as a reference for the fundamental reporting requirements for NFC's processing specifications.

At the end of each pay period, a T&A(s) for each employee is prepared, certified, and transmitted to NFC for processing. Timely receipt of T&A's by NFC is very important since it impacts the employee's pay. T&A's should be completed as soon as possible and transmitted to NFC no later than the Tuesday following the last day of the pay period. T&A's are initially processed through the T&A Validation System (TIME), which reads, collects, edits, audits, and validates the data for payment. If errors are encountered, the T&A is placed in an error suspense

file. The T&A is corrected at NFC and is processed through TIME again. After the T&A passes all edits and is validated, it is then processed through the Payroll Processing System (PAYE) to compute the employee's gross and net pay and to update the database. Transmitting T&A's by the Tuesday following the last day of the pay period allows NFC 3 days for processing and correcting before PAYE runs.

Research Tools

The following research tools aid in the research needed to submit T&A's in a timely manner and should be used to ensure that T&A's have been received by NFC. **Note:** It is important to remember that many timekeepers do not have access to all of the tools referred to below. Therefore, coordination between timekeepers and personnelists is necessary to ensure that T&A's are submitted timely.

- **Confirmation Report.** After the transmission of T&A's, this report is generated to the destination identified in the job control language (JCL). Review this report to ensure that all T&A's were successfully transmitted. For more information about your confirmation report, contact your PC-TARE System Administrator.
- **CULPRPT Report P0013, Active Full/Part-Time Employees–T&A's Not Received By NFC.** Review this report to verify that there are no outstanding T&A's to be transmitted. This report should be run the day following T&A transmission beginning the first Monday of the pay period.
- **CULPRPT Report P0099, Error Analysis for T&A Processing.** Review this report to determine if there are any T&A's that are in suspense because a payroll document or a personnel action has not been processed. This report should be run after T&A transmission beginning the first Monday of the pay period and run each day thereafter until PAYE runs.
- **PINQ Programs PQ023, T&A History, and/or PQ025, T&A Extensions.** Review these programs to ensure that T&A's have been applied to the database. These programs should be viewed at least one day following T&A transmission beginning the first Monday of the pay period to ensure that T&A's have been applied to the database.

Figure 1, Payroll Processing Cycle (Every Two Weeks), is a calendar of events showing the normal payroll/personnel processing cycle. This figure should be used as a reference to facilitate the entry and/or transmission of data to NFC for processing.

Figure 2 is a flow chart of the T&A process. A T&A is initially processed through TIME, which reads, collects, edits, audits, and validates the data for payment. All

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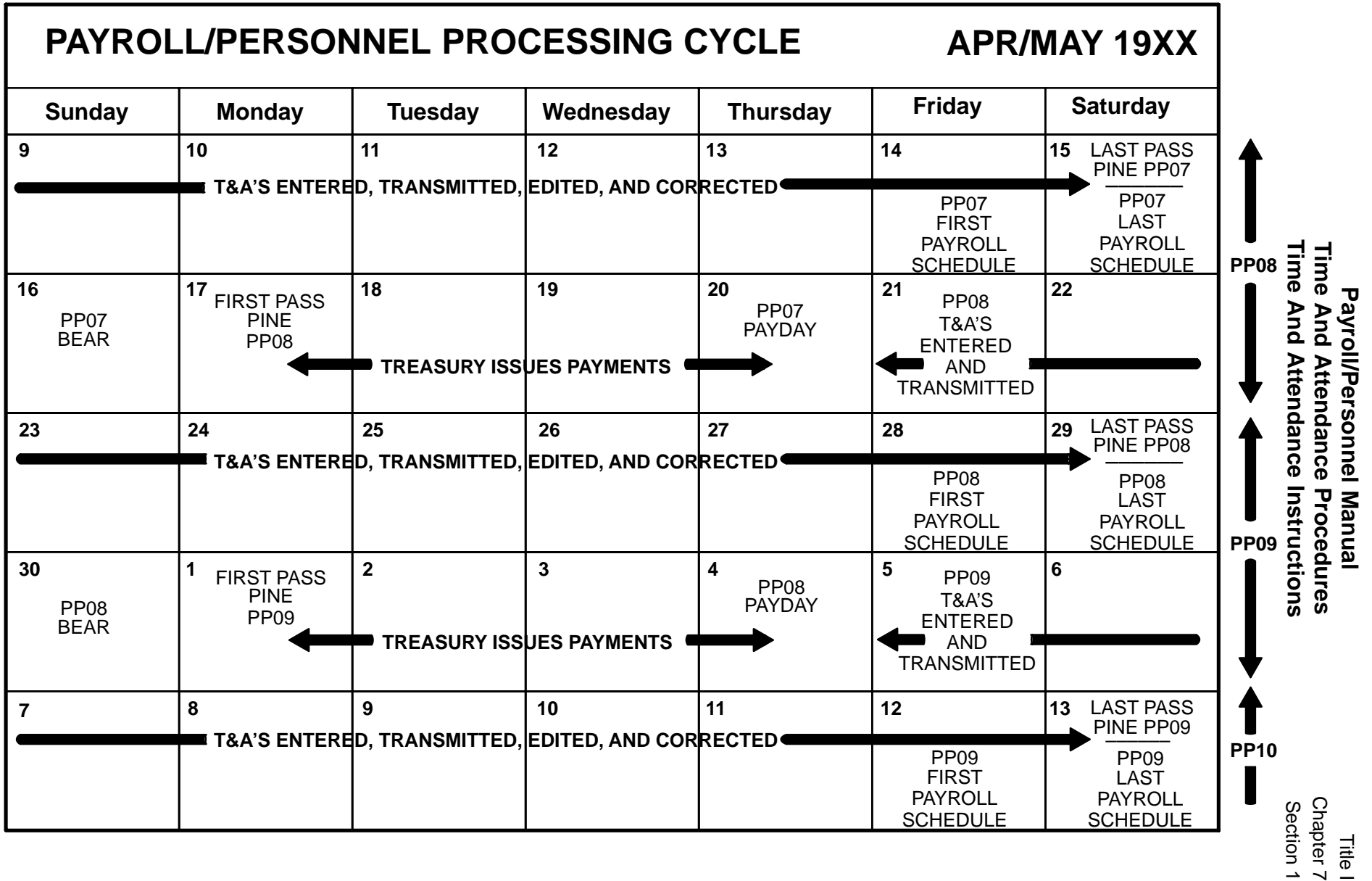
errors encountered are reflected on an error listing, and the T&A in question is placed in an error suspense file. The T&A is corrected at NFC and is processed through TIME again. After the T&A passes all edits and is validated, the data is updated on the database for subsequent payment processing.

Processing continues with the application of PAYE. Using the data reported on the T&A and the related personnel information from the database, PAYE computes the employee's gross pay, makes applicable deductions, applies adjustments from the Adjustment Processing System, develops the net amount due, and prepares data for the issuance of a salary check by Treasury. The system updates the database to reflect salary payments as well as the employee's leave. PAYE also prepares a Statement of

Earnings and Leave each pay period for employees who had a T&A(s) processed. This statement reflects the current payment, plus year-to-date information on earnings, deductions, leave, bonds, adjustments, retirement, etc.

NFC provides agencies with several payroll related reports. These reports are detailed in the Payroll/Personnel Output procedure, Title I, Chapter 17. In addition, agencies with remote access capabilities may obtain reports through the Report Generator System (CULPRPT and FOCUS). Information about updates to the payroll/personnel database is displayed in the Payroll/Personnel Inquiry System. See Title VI, Systems Access Manual, for information about remote access systems.

Figure 1. Payroll Processing Cycle (Every 2 Weeks)



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Note: T&A's not received in time to be processed in the last payroll schedule will be processed during the first schedule for the following pay period.

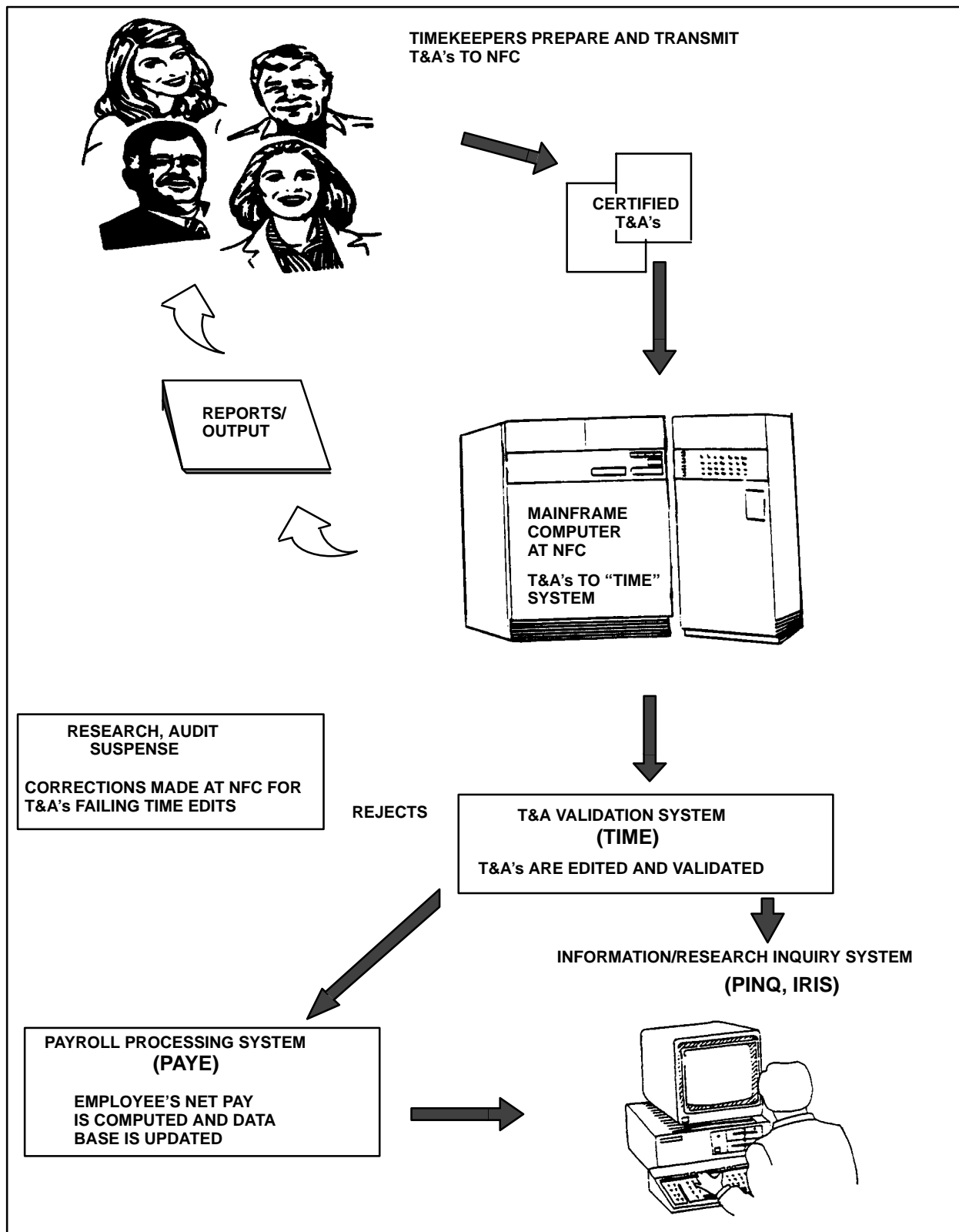


Figure 2. Time And Attendance Reporting Flowchart

Responsibilities

The responsibility of T&A reporting and processing is shared among the employee, timekeeper, supervisor, personnelist, and NFC. The duties of each are described below:

The employee:

- Informs the supervisor of his/her work hours and leave.
- Provides supporting documents; i.e., leave applications, certificates of attendance for jury duty, military leave, etc.
- Verifies the data on the T&A.

The Timekeeper:

Daily Duties

- Records the presence or absence of all employees. This information is provided by the supervisor and may include sign-in/out sheets, time clocks, or other methods as directed by the agency. The timekeeper may also review leave applications and obtain information as needed from the employee's supervisor.
- Records the hours of work, leave, and nonpay status/absence without pay (AWOP) for each employee in compliance with GAO Title VI regulations. This may include, depending on agency requirements, completing a daily timecard and/or a daily entry on the T&A worksheet. Maintaining accurate records for the leave information is just as important as accurately recording time worked.
- Maintains supporting documentation for the T&A. In compliance with General Records Schedule-2 and General Accounting Office audit requirements, agencies must maintain the certified T&A report (i.e., printout, worksheet, etc.) and all appropriate supporting documentation for a 6-year period.

End-of-Pay Period Duties

- Completes the T&A in its entirety. Reviews and certifies that the T&A is accurate. Provides the completed T&A to the employee and supervisor for review and certification.
- Transmits the T&A data to NFC no later than the Tuesday following the last day of the pay period.
or
- Provides the transmission file to the designated person.
- Verifies confirmation report to ensure the number of T&A records for the pay period were received.

Other Duties

- Verifies information transmitted to NFC when the T&A does not pass TIME edits. NFC makes the corrections but may require additional information from the timekeeper.
- Prepares a corrected T&A, as appropriate, when an error occurs on a previously processed T&A.
- Prepares a supplemental T&A to report additional information for a T&A that has already been processed.
- Maintains additional records, as directed by agency policy, to keep track of restored annual leave balances, expert and consultant time, credit hours, continuation of pay, religious compensatory time, appointment limitations (hours, days, monetary limitations, and not-to-exceed dates), leave recipient, etc.
- Prepares a T&A for an employee detailed to the unit.
- Provides for review/resolution of error(s) on reports.

Note: Depending on agency requirements, additional duties may be required of the timekeeper.

The Supervisor:

- Designates and trains timekeepers and alternates in time and attendance reporting.
- Provides a copy of this procedure and updates to timekeepers and alternates.
- Understands the reporting requirements prescribed in this procedure and those of the agency.
- Provides timekeepers and alternates with the personnel information that is necessary to complete the T&A's (employee status, separations, retirements, overtime, tour of duty, leave status, etc.).
- Verifies the presence or absence of all employees and notifies the timekeeper. Attendance is verified by seeing the employee, sign-in/sign-out sheets, time clocks, or other methods as directed by the agency.
- Ensures that T&A's (along with timecards, leave applications, and other supporting documentation) are prepared and submitted each pay period, as required, for each employee in the area of responsibility.
- Reviews and certifies the T&A's and supporting documentation. If discrepancies occur, returns the T&A to the timekeeper so that appropriate corrections can be made. The T&A must be reviewed again and certified after changes have been made.
- Ensures that T&A's are submitted by close of business Tuesday following the last day of the pay period to enable payment within the processing cycle.

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- ❑ Assists the timekeeper in determining the need for corrected/supplemental time and attendance reporting.
- ❑ Reviews the payroll reports provided to ensure proper reporting.
- ❑ Ensures that all certified T&A's and supporting documentation are maintained and accessible for audit purposes for 6 years.

The Personnelist:

- ❑ Coordinates with the timekeeper and/or supervisor when preparing documentation that affects time and attendance.
- ❑ Executes CULPRPT reports as needed.
Note: CULPRPT Report P0099, Error Analysis For T&A Processing, can be executed to obtain information about missing personnel actions for T&A's validated through TIME.

The NFC:

- ❑ Reviews T&A edit error messages and corrects the T&A. Contacts the agency for assistance as necessary.
- ❑ Notifies the agency of missing T&A's.
- ❑ Processes T&A data within established timeframes.

Who To Contact For Help

For questions about payroll/personnel policies and regulations, contact your Committee For Agriculture Payroll/Personnel Systems (CAPPS) representative.

For questions about T&A's, contact the NFC's Payroll/Personnel Operations Section at **504-255-4630**.

For questions about this procedure, contact the Directives and Analysis Branch at **504-255-5322**.

Special Handling

This section provides information about T&A's that are paid manually.

Nonautomated Processing

Some T&A's require special handling and are paid manually. When a T&A requiring special handling is inadvertently entered in the system, it rejects providing the database is coded. Data to be manually entered may be submitted as T&A printouts (i.e., screen print of T&A), worksheets, AD-343's, etc. They should be grouped together and submitted with a colored sheet of paper marked *Special Handling* and addressed to:

National Finance Center, USDA
P.O. Box 60000
New Orleans, LA 70160

This information can also be telefaxed to NFC. The telefax number is **504-255-4682**.

Note: When T&A printouts are submitted, the T&A must not be electronically transmitted with other T&A's for payment.

T&A's requiring manual processing are:

- Employees paid on other than a biweekly basis.
- Cooperatively-controlled employees whose normal Federal salary is insufficient to cover the required deductions for fringe benefits.
- Employees who hold one appointment but are paid at different rates of pay depending upon the type of work they perform. (This does **not** include Federal Wage System employees paid at the shift rate.)
- Employees who are currently holding two appointments in the same agency.
- Employees assigned to an overseas post of duty but have not taken their post (enroute, travel status, etc.)
- Employees assigned to one agency or office but paid from the funds of another agency or office.
- Emergency salary payments. If a newly gained employee suffers an economic hardship, an early salary payment may be made for any number of days the employee has worked during the initial pay period. In such cases, a split T&A is required, and will be paid manually. See Title I, Payroll/Personnel Manual, Chapter 11, Nonautomated Processing, for the timekeeper's role in initiating payment for this type of situation.
- The first part of the split T&A must be submitted with (1) a memorandum requesting early payment because of employee need, (2) accession action and related documents.

- The second part of the split T&A should be submitted at the end of the pay period with a cover memorandum, explaining that an emergency salary payment was made.
- The first half of the split T&A is processed prior to the close of the pay period. The second half is processed when submitted to NFC.

- Late unprocessed T&A's over five prior pay periods.

Leave Updates

When an employee is paid manually, the agency must update the leave record for the pay period of the manually paid T&A through TINQ.

An alternative method for manual payments is the Special Payroll Processing System. This system allows agencies to submit electronic transactions instead of mailing forms to NFC for manual processing. Leave records do not have to be updated for T&A's paid through the Special Payroll Processing System.

Special Processing

At the end of the fiscal and calendar years, special processing is required as one ends and the other begins. Special processing is also required for certain Federal and local holidays to expedite transmission of time and attendance data. This section describes those processes. The NFC publishes bulletins or displays a message on the NFC Bulletin Board as a reminder before the time special processing is to be effected.

Fiscal-Year Closing

(These instructions do not apply to the Federal Deposit Insurance Corporation.)

Each year the fiscal year ends on September 30. To assure that obligations and accounting data are applied to the correct fiscal year, the following instructions apply.

Those agencies having **payroll obligation estimates computed by NFC** use either:

- The actual cost for the previous pay period (e.g., fiscal year ends in Pay Period 20; use pay period 18 payroll costs data for estimate computations),

or
- A percentage from the previous pay period's costs to estimate the current fiscal year costs. For example, Pay Period 20 is the last pay period of the fiscal year. The first Thursday is the last day of the ending fiscal year; the first Friday is the first day of the ensuing fiscal year. Forty percent of Pay Period 18 costs would be used for Pay Period 20 obligation estimates.

Recording Accounting Data for the Previous and Ensuing Fiscal Years. Depending on whether the

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accounting data is stored in the database or shown on the T&A each pay period, determines how the accounting data is recorded at fiscal year end. Below are instructions to follow for recording accounting data at fiscal year end.

Accounting Data Stored in the Database. Agencies that normally use stored accounting data may use one of the following options for the fiscal year-end pay period:

- Prepare a single T&A. Enter **2** (for stored accounting use) in the AC field. The system will then:
 1. Automatically change the stored accounting to the ensuing fiscal year accounting. The ending fiscal year code(s) will be changed to the ensuing fiscal year code. The remainder of the accounting data will not change. For example, Code 8 for Fiscal Year 1998 will be changed to Code 9 for Fiscal Year 1999.
 2. Distribute the basic payroll charges between fiscal years, charging a percentage to the ending fiscal year and a percentage to the ensuing fiscal year.
 3. Charge 100 percent of the premium pay to the ensuing fiscal year.
- To charge premium pay to the ending fiscal year, prepare a single T&A distributing all time in pay status to the appropriate accounting data for each line entry for each fiscal year. This procedure ensures accurate distribution of accounting data charges between the two fiscal years. Do not complete the AC field.

Accounting data cannot be stored in the pay period that the fiscal year ends. To store accounting data in the employee's database, enter **1** in the AC field on the next pay period's T&A. Enter the appropriate accounting data in the accounting data fields. **Note:** Only one line of accounting data can be stored. For example, the fiscal year ends in PayPeriod 19. Enter **1** in the AC field and the accounting data in the Recording Accounting Data section on the Pay Period 20 T&A. If the employee is in nonpay status for the entire pay period, Code 1 cannot be used. You must wait until the employee returns to pay status.

Accounting Data Recorded on the T&A Each Pay Period. Agencies that normally enter accounting data on the T&A each pay period will prepare a single T&A. For each line of time in pay status, enter the accounting data for the ending and ensuing fiscal years. Do not complete the AC field.

Preparing a Split T&A for Regular Military Leave. A split T&A is required for an employee on regular military leave for any day during the last pay period of the fiscal year. Follow the instructions above to record the accounting data. Follow the instructions below to split the T&A for military leave.

Note: A fiscal yearend rollover feature is available for users who have accounting code tables set up in PC-TARE. This feature enables the accounting classification codes to be modified for the new fiscal year without reentering the entire table. Only the fields that must be modified for the new fiscal year need to be entered. The old fiscal year codes are retained until deleted. For more information, contact your security officer.

First T&A

Record the daily time for the ending fiscal year. Include military leave, nonpay status, etc., through the last day of the ending fiscal year.

Enter the last day of the fiscal year (e.g., **07** for day seven in the pay period) in the End field.

Enter the number of regular military days used in the ending fiscal year in the Milr (Days) Used field.

Second T&A

Record the daily time for the ensuing fiscal year. Include military leave, nonpay status, etc., beginning with the first day of the ensuing fiscal year.

Enter the first day of the ensuing fiscal year (e.g., **08** for day eight in the pay period) in the St field.

Complete the Milr (Days) Used field if regular military leave was used in the ensuing fiscal year.

Complete the remainder of the T&A in the usual manner.

Note: Leave data is recorded only on the second T&A.

Calendar Year Closing

The leave year ends with the pay period following the last full pay period of the calendar year. The leave year usually encompasses two calendar years.

Recording Emergency Military Leave and Nonpay Status. A split T&A should be prepared to charge these types of leave to the appropriate calendar year whenever the calendar year ends on a day other than the beginning or end of a pay period. If a split T&A is not prepared, all emergency military leave and nonpay status from the entire pay period will be credited to the new leave year.

Recording Compensatory Time. The agency compensatory leave policy determines if the compensatory time balances should be liquidated at the end of the leave year or carried forward to the new leave year. If the agency policy is to carry forward compensatory time balances, the balances should be carried forward to the first pay period of the ensuing leave year (i.e., Pay Period 1), as appropriate. If your T&A entry system zeroes out compensatory time balances at the end of the leave year, you

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will have to reenter the balances in Pay Period 1. Use the Information Research/Inquiry System (IRIS) Program IR139, Compensatory Leave and Rates, and the Time Inquiry Suspend and Correction System Program TI005 to verify compensatory leave data.

PC-TARE Users. The Personal Computer Time and Attendance Remote Entry System (PC-TARE) resets nonpay status and emergency military leave balances to zero in Pay Period 1. Any emergency military leave taken in the new calendar must be reentered through PC-TARE in Pay Period 1.

PC-TARE allows agencies to either carry over or reset compensatory time earned balances to zero in Pay Period 1. If agencies opt to carry over the compensatory time earned balances to Pay Period 1, the PC-TARE security officer must follow the instructions provided in the PC-TARE Security Officers procedure. If the compensatory time earned balances are to be reset to zero in Pay Period 1, no action is required.

Annual Leave Accrual for the Ending Calendar Year.

Full-time Leave Category 6 employees in pay status earn 10 hours of annual leave in the last pay period of the calendar year if they are in pay status.

Leave Category 6 employees earn 1 hour of annual leave for every 13 hours of work performed, not to exceed 80 hours in a pay period. In an 80-hour pay period, there are 2 carryover hours each pay period. In the course of a leave year (usually 26 pay periods), there are 52 carry-

over hours. By dividing 52 by 13, 4 hours of annual leave have accrued during the leave year. These 4 hours are added during the last full pay period of the calendar year thereby resulting in a total of 10 hours of annual leave. The 10-hour accrual is usually effective in Pay Period 25. Occasionally there are 27 pay periods in a calendar year. When this happens, the 10-hour accrual is effective in Pay Period 26.

Note: Full-time employees in nonpay status for the entire pay period and full-time employees who reach a multiple of 80 hours of nonpay status will not earn their normal 6 hours leave accrual nor will they earn the additional 4 hours that is earned by Leave Category 6 employees (in pay status) in this pay period.

Federal and Local Holidays

T&A's should be received by NFC no later than the close of business on the Tuesday following the last day of the pay period. Early transmission of T&A's is requested if the celebration of a local or Federal holiday would interrupt T&A processing.

The scheduling and executing of the various subsystems (e.g., TIME, PAYE, etc.) may vary to assure that processing is not interrupted. The NFC may request that someone be available at the T&A Contact Point location to answer questions concerning T&A processing problems. A message will display on the NFC Bulletin Board to indicate an accelerated pay period processing.

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T&A Worksheet

This section provides general information about T&A reporting and provides detailed instructions needed by a timekeeper to complete a T&A. The instructions have been developed within the framework of existing Federal and Departmental regulations.

Types of T&A's

There are five types of T&A Reports: regular, continued, split, corrected, and supplemental. Any combination of these T&A's cannot exceed 12 pages. Below is a definition of each:

Regular T&A. A one-page report used to report the employee's time and attendance for the current pay period or a prior unprocessed T&A (**Figure 4**).

If a T&A is received for a pay period for which a T&A has already been processed, it will reject, unless it is coded as a corrected T&A. The submission of regular T&A's each pay period must be consecutive. A T&A submitted for a pay period will reject if the prior pay period was not received. This only applies to T&A's for full-time and part-time employees in active pay status.

Continued T&A. A T&A needed to report the employee's time and attendance for the current pay period or a prior unprocessed T&A and can accommodate up to 30 lines of data; for example, multiple lines of accounting (**Figures 5 and 6**). **Note:** When the T&A is printed, multiple pages (up to 3) will be printed.

Split T&A. Two separate T&A's prepared for the same pay period due to a change in employment, pay status, calendar/fiscal year, etc. For example, a split T&A is required if a promotion is effective in the middle of a pay period (**Figures 7 and 8**). **Note:** A split T&A should not be confused with a continued T&A. A continued T&A is simply a multiple-page single T&A for an employee.

Corrected T&A. A T&A used to report changes to information previously submitted and/or processed for a prior or current pay period (**Figure 9**).

Supplemental T&A. A T&A used to report additional overtime and/or compensatory time worked which was not previously reported.

Supplemental T&A's cannot be processed through PC-TARE. If using PC-TARE, you must transmit a corrected T&A.

Note: Corrected and supplemental T&A's may be processed for the current as well as the previous 25 pay periods.

Conditions for T&A Reporting

Prepare a T&A if the employee is:

- In pay status any time during the pay period
- In nonpay status for less than 30 days
- In nonpay status (no personnel action processed) immediately preceding separation from Federal service
- Returned to duty from nonpay status on any day during the pay period
- On OWCP Injury Leave (TC 67)

Do not prepare a T&A if the employee is:

- On approved, extended nonpay status through submission of a personnel action for the entire pay period
- An intermittent employee who was not in pay status during the pay period
- A volunteer employee
- VIP's (This is dependent upon the type of appointment).

Worksheet Completion

Some agencies may use their own unique forms for recording time and attendance data. The figures within this procedure depict a PC-TARE entry screen as an example of a worksheet. To accommodate varied formats and to provide an easy form of reference, the T&A (**Figure 3**) is divided into 6 sections. Each section is briefly described below and completion instructions are provided on the following pages.

Section 1, Recording Employee Data. Use this section to record information that identifies the employee; coding requirements that interrelate with other areas of the T&A worksheet; and information regarding the type of T&A being prepared for processing.

Section 2, Recording Time. Use this section of the T&A to record paid hours (including paid leave), allowances, deductions, nonpay status and other time worked.

Section 3, Accounting Data. Use this section to record the appropriation and accounting information that is used to disburse and charge the employee's pay and related expenditures to the proper accounting.

Section 4, Recording Leave. Use this section to record the employee's leave record.

Section 5, Recording Remarks. Use this section to record remarks that are applicable to the T&A. This area may also be used to keep track of carryover hours, appointment limitations, etc.

Section 6, Certifying the T&A. Use this section to certify that the data recorded is correct. This section is initialed and/or signed, as instructed by your agency.

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I PP AG ST TOWN UN TK G W O FT PT INT 40 ST END S/S NAME: BROWN, HARRY															
1 22 99 99 9999 99 99 1 1 555-55-5555 DATE 04-28-92															
FS AL O F CON AU01 2 % AC 2DA CS AWS															
PR TC		SUFFIX		WEEK1		WEEK2		APP A		B		C		D	
01				40.		40.								1	
				:		:									
				:		:									
				:		:									
1		80.0		<TOTAL TIME		ANNL FWD 248.0		ACCR 8		USED 0.0		BAL 256.0			
0		0		0.0		0.0		SICK FWD 504.0		ACCR 4		USED 0.0		BAL 508.0	
0		0		0.0		0.0		COMP FWD 0.0		ACCR 0.0		USED 0.0		BAL 0.0	
0		0.0		<TOTAL OTHR		LWOP FWD 0.0				USED 0.0		BAL 0.0			
						AWOL FWD 0.0				USED 0.0		BAL 0.0			
						SUSP FWD 0.0				USED 0.0		BAL 0.0			
						MILR FWD 0		<DAYS>		USED 0		BAL 0			
						MILE FWD 0.0				USED 0.0		BAL 0.0			
						OTHR				USED 0.0					
REMARKS:															
CERTIFIED TMKP. _____ EMPL. _____ SUPER. _____															

① Recording Employee Data

② Recording Time (Regular and Other Time)

③ Recording Accounting Data

④ Recording Leave

⑤ Recording Remarks

⑥ Certifying the T&A

Figure 3. T&A Worksheet

I PP AG ST TOWN UN TK G W O FT PT INT 40 ST END S/S NAME: BROWN, HARRY															
1 22 99 99 9999 99 99 1 1 555-55-5555 DATE 04-28-92															
FS AL O F CON AU01 2 % AC 2DA CS AWS															
PR TC		SUFFIX		WEEK1		WEEK2		APP A		B		C		D	
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0		0		0.0		0.0		SICK FWD 504.0		ACCR 4		USED 0.0		BAL 508.0	
0		0		0.0		0.0		COMP FWD 0.0		ACCR 0.0		USED 0.0		BAL 0.0	
0		0.0		<TOTAL OTHR		LWOP FWD 0.0				USED 0.0		BAL 0.0			
						AWOL FWD 0.0				USED 0.0		BAL 0.0			
						SUSP FWD 0.0				USED 0.0		BAL 0.0			
						MILR FWD 0		<DAYS>		USED 0		BAL 0			
						MILE FWD 0.0				USED 0.0		BAL 0.0			
						OTHR				USED 0.0					
REMARKS: (MAX. 23 CHAR.)															
CERTIFIED TMKP. _____ EMPL. _____ SUPER. _____															

Figure 4. Regular T&A

Payroll/Personnel Manual
Time And Attendance Procedures
Time And Attendance Instructions

Title I
Chapter 7
Section 1

PP AG ST TOWN UN TK G W O FT PT INT 40 ST END S/S NAME: SMITH, JOE 22 99 99 9999 99 99 1 1 111-11-1111 DATE 04-28-92 FS AL O F CON 2 AU01 2 % AC DA CS AWS																																																																																																																																																																																																																																																																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th>PR</th> <th>TC</th> <th>SUFFIX</th> <th>WEEK1</th> <th>WEEK2</th> <th>APP</th> <th>A</th> <th>B</th> <th>C</th> <th>D</th> <th>E</th> <th>F</th> <th>LL</th> </tr> <tr><td>01</td><td></td><td></td><td>8.</td><td>8.</td><td>399</td><td>1111</td><td>1111</td><td>1111</td><td>1111</td><td>1111</td><td>1111</td><td>1111</td></tr> <tr><td>61</td><td></td><td></td><td>4.</td><td>0.</td><td>399</td><td>2222</td><td>2222</td><td>2222</td><td>2222</td><td>2222</td><td>2222</td><td>2222</td></tr> <tr><td>01</td><td></td><td></td><td>4.</td><td>.</td><td>399</td><td>3333</td><td>3333</td><td>3333</td><td>3333</td><td>3333</td><td>3333</td><td>3333</td></tr> <tr><td>01</td><td></td><td></td><td>4.</td><td>8.</td><td>399</td><td>4444</td><td>4444</td><td>4444</td><td>4444</td><td>4444</td><td>4444</td><td>4444</td></tr> <tr><td>01</td><td></td><td></td><td>4.</td><td>4.</td><td>399</td><td>5555</td><td>5555</td><td>5555</td><td>5555</td><td>5555</td><td>5555</td><td>5555</td></tr> <tr><td>01</td><td></td><td></td><td>4.</td><td>3.</td><td>399</td><td>6666</td><td>6666</td><td>6666</td><td>6666</td><td>6666</td><td>6666</td><td>6666</td></tr> <tr><td>01</td><td></td><td></td><td>4.</td><td>.</td><td>399</td><td>7777</td><td>7777</td><td>7777</td><td>7777</td><td>7777</td><td>7777</td><td>7777</td></tr> <tr><td>62</td><td></td><td></td><td>4.</td><td>.</td><td>399</td><td>8888</td><td>8888</td><td>8888</td><td>8888</td><td>8888</td><td>8888</td><td>8888</td></tr> <tr><td>01</td><td></td><td></td><td>4.</td><td>.</td><td>399</td><td>9999</td><td>9999</td><td>9999</td><td>9999</td><td>9999</td><td>9999</td><td>9999</td></tr> <tr><td>01</td><td></td><td></td><td>.</td><td>12.</td><td>399</td><td>0111</td><td>0111</td><td>0111</td><td>0111</td><td>0111</td><td>0111</td><td>0111</td></tr> <tr><td>01</td><td></td><td></td><td>.</td><td>5.</td><td>399</td><td>0222</td><td>0222</td><td>0222</td><td>0222</td><td>0222</td><td>0222</td><td>1</td></tr> <tr> <td>135</td> <td>80.0</td> <td colspan="3"><TOTAL TIME</td> <td>ANNL FWD</td> <td>0.0</td> <td>ACCR</td> <td>0</td> <td>USED</td> <td>0.0</td> <td>BAL</td> <td>0.0</td> </tr> <tr> <td>0</td> <td>0</td> <td colspan="3">0.0 0.0</td> <td>SICK FWD</td> <td>0.0</td> <td>ACCR</td> <td>0</td> <td>USED</td> <td>0.0</td> <td>BAL</td> <td>0.0</td> </tr> <tr> <td>0</td> <td>0</td> <td colspan="3">0.0 0.0</td> <td>COMP FWD</td> <td>0.0</td> <td>ACCR</td> <td>0.0</td> <td>USED</td> <td>0.0</td> <td>BAL</td> <td>0.0</td> </tr> <tr> <td>0</td> <td>0.0</td> <td colspan="3"><TOTAL OTHR</td> <td>LWOP FWD</td> <td>0.0</td> <td></td> <td></td> <td>USED</td> <td>0.0</td> <td>BAL</td> <td>0.0</td> </tr> <tr> <td colspan="5" rowspan="5"> REMARKS: (MAX.23 CHAR.) PAGE 1 OF 2 CONT. T&As </td> <td>AWOL FWD</td> <td>0.0</td> <td></td> <td></td> <td>USED</td> <td>0.0</td> <td>BAL</td> <td>0.0</td> </tr> <tr> <td>SUSP FWD</td> <td>0.0</td> <td></td> <td></td> <td>USED</td> <td>0.0</td> <td>BAL</td> <td>0.0</td> </tr> <tr> <td>MILR FWD</td> <td>0</td> <td><DAYS></td> <td>USED</td> <td>0</td> <td>BAL</td> <td>0</td> </tr> <tr> <td>MILE FWD</td> <td>0.0</td> <td></td> <td>USED</td> <td>0.0</td> <td>BAL</td> <td>0.0</td> </tr> <tr> <td>OTHR</td> <td></td> <td></td> <td>USED</td> <td>0.0</td> <td></td> <td></td> </tr> </table>															PR	TC	SUFFIX	WEEK1	WEEK2	APP	A	B	C	D	E	F	LL	01			8.	8.	399	1111	1111	1111	1111	1111	1111	1111	61			4.	0.	399	2222	2222	2222	2222	2222	2222	2222	01			4.	.	399	3333	3333	3333	3333	3333	3333	3333	01			4.	8.	399	4444	4444	4444	4444	4444	4444	4444	01			4.	4.	399	5555	5555	5555	5555	5555	5555	5555	01			4.	3.	399	6666	6666	6666	6666	6666	6666	6666	01			4.	.	399	7777	7777	7777	7777	7777	7777	7777	62			4.	.	399	8888	8888	8888	8888	8888	8888	8888	01			4.	.	399	9999	9999	9999	9999	9999	9999	9999	01			.	12.	399	0111	0111	0111	0111	0111	0111	0111	01			.	5.	399	0222	0222	0222	0222	0222	0222	1	135	80.0	<TOTAL TIME			ANNL FWD	0.0	ACCR	0	USED	0.0	BAL	0.0	0	0	0.0 0.0			SICK FWD	0.0	ACCR	0	USED	0.0	BAL	0.0	0	0	0.0 0.0			COMP FWD	0.0	ACCR	0.0	USED	0.0	BAL	0.0	0	0.0	<TOTAL OTHR			LWOP FWD	0.0			USED	0.0	BAL	0.0	REMARKS: (MAX.23 CHAR.) PAGE 1 OF 2 CONT. T&As					AWOL FWD	0.0			USED	0.0	BAL	0.0	SUSP FWD	0.0			USED	0.0	BAL	0.0	MILR FWD	0	<DAYS>	USED	0	BAL	0	MILE FWD	0.0		USED	0.0	BAL	0.0	OTHR			USED	0.0		
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Figure 5. Continued T&A (Page 1)

PP AG ST TOWN UN TK G W O FT PT INT 40 ST END S/S NAME: SMITH, JOE 22 99 99 9999 99 99 1 1 111-11-1111 DATE 04-28-92 FS AL O F CON 2 AU01 2 % AC DA CS AWS																																																																																																																																						
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CERTIFIED TMKP. _____ EMPL. _____ SUPER. _____																																																																																																																																						

Figure 6. Continued T&A (Page 2)

Payroll/Personnel Manual
Time And Attendance Procedures
Time And Attendance Instructions

I PP AG ST TOWN UN TK G W O FT PT INT 40 ST END S/S NAME: JONES, JANE														
L 22 99 99 9999 99 99 1 1 07 222-22-2222 DATE 04-28-92														
FS AL O F CON AU01 2 % AC 2DA CS AWS														
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REMARKS: (MAX.23 CHAR.)														
PAGE 1 OF 2 SPLIT T&As														
AWOL FWD 0.0 USED 0.0 BAL 0.0														
SUSP FWD 0.0 USED 0.0 BAL 0.0														
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CERTIFIED TMKP. _____ EMPL. _____ SUPER. _____														

Figure 7. Split T&A (Page 1)

I PP AG ST TOWN UN TK G W O FT PT INT 40 ST END S/S NAME: JONES, JANE														
L 22 99 99 9999 99 99 1 1 08 222-22-2222 DATE 04-28-92														
FS AL O F CON 2 AU01 2 % AC 2DA CS AWS														
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0 0 0.0 0.0 ANNUL FWD 54.0 ACCR 6 USED 0.0 BAL 60.0														
0 0 0.0 0.0 SICK FWD 64.0 ACCR 4 USED 1.0 BAL 67.0														
0 0.0 <TOTAL OTHR														
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REMARKS: (MAX.23 CHAR.)														
PAGE 2 OF 2 SPLIT T&As														
AWOL FWD 0.0 USED 0.0 BAL 0.0														
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OTHR USED 0.0														
CERTIFIED TMKP. _____ EMPL. _____ SUPER. _____														

Figure 8. Split T&A (Page 2)

Payroll/Personnel Manual
Time And Attendance Procedures
Time And Attendance Instructions

Title I
Chapter 7
Section 1

I PP AG ST TOWN UN TK G W O FT PT INT 40 ST END S/S NAME: BROWN, HARRY L 22 99 99 9999 99 99 1 1 555-55-5555 DATE 04-28-92 FS AL O F CON AU01 2 % AC 2DA CS 1 AWS																
<table style="width: 100%; border: none;"> <tr> <td style="width: 40%; border-right: 1px solid black; padding: 5px;"> PR TC SUFFIX WEEK1 WEEK2 01 40. 40. 21 8. . </td> <td style="width: 60%; padding: 5px;"> APP A B C D E F LL 1 </td> </tr> </table>															PR TC SUFFIX WEEK1 WEEK2 01 40. 40. 21 8. .	APP A B C D E F LL 1
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REMARKS: (MAX.23 CHAR.) INCLUDES 8 HOURS OVERTIME PREVIOUSLY REPORTED AS COMPENSATORY TIME																
CERTIFIED TMKP. _____ EMPL. _____ SUPER. _____																

Figure 9. Corrected T&A

I PP AG ST TOWN UN TK G W O FT PT INT 40 ST END S/S NAME: BROWN, HARRY L 22 99 99 9999 99 99 1 1 555-55-5555 DATE 04-28-92 FS AL O F CON AU01 2 % AC 2DA CS 2 AWS																
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REMARKS: (MAX.23 CHAR.) INCLUDES 8 HOURS OVERTIME NOT PREVIOUSLY REPORTED																
CERTIFIED TMKP. _____ EMPL. _____ SUPER. _____																

Figure 10. Supplemental T&A

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(reserved)

Section 1. Recording Employee Data

The Recording Employee Data section of the T&A is used to record information which is unique to the employee. Data applicable to other sections of the T&A are also recorded in this section. **Note:** In PC-TARE, the data in several fields is initially entered in the employee's master record. Thereafter, it is generated on the T&A entry screen. See the PC-TARE Timekeepers manual for more information. Complete the fields below using the instructions provided:

PP (Pay Period Number) (*numeric field; 2 positions*). Valid values are **01–27**. Enter the effective pay period number.

This field may be used for the current pay period and 25 pay periods prior to the processing pay period for a corrected or supplemental T&A. For a late unprocessed T&A, the pay period number cannot be more than five prior pay periods; otherwise, the T&A will reject. These T&A's must be processed manually. Do not prepare a T&A for a future pay period.

If a T&A is received for a prior pay period for which a T&A has already been processed, it will be rejected, unless it is coded as a corrected/supplemental T&A. If an identical T&A is received for the current pay period, it will be dropped. The submission of regular T&A's each pay period must be consecutive by pay period number. The current T&A will not release until the last schedule if the prior pay period T&A has not been processed. (This only applies to full-time and part-time employees in active pay status.)

Pay periods are numbered consecutively on a leave year basis beginning with 01 for the first full pay period in the calendar year. If multiple pay period T&A's are processed in a given pay period and only one of these T&A's rejects, all others will be suspended. The system will also edit if the current processing T&A is not included in the group.

Ag (Agency), **St** (State), **Town**, **Un** (Unit) (i.e., contact point) (*alphanumeric field; 10 positions*). Identifies the location for inquiries concerning T&A's and mailing of T&A related data. The contact point appears in the heading of printouts furnished by NFC, and must be shown on all T&A's transmitted to NFC. The contact point consists of agency, state, town, and unit codes. The contact point entered on the T&A must match that entered through the Table Management System or that on the AD-789; otherwise, the T&A will reject. For agencies not having update authority through the Table Management System, submit Form AD-789, Update – T&A Contact Point, Address and Telephone Number, to NFC.

- **Ag** (Agency) (*alphanumeric field; 2 positions*). Enter the code that identifies your agency. If unsure of your agency code, contact your personnel office.
- **St** (State) (*numeric field; 2 positions*). Enter the code that identifies the state (within or outside the continental United States). A list of state codes is contained in the GSA Worldwide Geographic Location Codes Handbook and Table Management System, Table 16.
- **Town** (*numeric field; 4 positions*). Enter the code contained in the GSA Worldwide Geographical Location Codes Handbook that identifies the city location. If a city code is not shown in the GSA Handbook, contact your personnel office to obtain the appropriate code.
- **Un** (Unit) (*numeric field; 2 positions*). Enter the agency-assigned number that identifies the unit. The unit code is assigned by the agency to identify each contact point location within a town.

Tk (Timekeeper) (*numeric field; 2 positions*). Enter the two-position, agency-assigned number used to identify the individual timekeeper within a unit. Use of this code is optional, as directed by the agency.

G (General Schedule), **W** (Federal Wage System), **O** (Other) (*numeric field; 1 position*). Valid value is **1**. The pay plan which is applicable to the employee's scheduled rate of pay. This code is established in the database by the processing of a personnel action. The code entered on the T&A must agree with the code in the database. Each pay plan is categorized into one of three groups: GS, WG, and Other. Complete only the field applicable to the employee's pay plan as described by one of the following:

- **G** (General Schedule). Enter **1** for a General Schedule employee (e.g., GS, GW, GH, GM, etc.).
- **W** (Federal Wage System). Enter **1** for a Federal Wage System employee (e.g., WG, WL, WS, etc.).
- **O** (Other). Enter **1** for all other types of employee pay plans (e.g., ED, AD, YV, ES, EX, etc.).

FT, PT, Int, 1st 40 (*numeric field; 1 position*). Valid values are **1** or **6**. This is a code which identifies the employee's work schedule. This code is established in the database by the processing of a personnel action. The code entered on the T&A must agree with the code in the database. The type of employment is a primary factor used in determining the employee's entitlement to various benefits. Complete only the field applicable to the employee as described by one of the following:

- **FT** (Full-Time). Enter **1** for an employee assigned to a full-time schedule.
- **PT** (Part-Time). Enter **1** for an employee assigned to a part-time schedule.

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- **Int** (Intermittent). Enter **1** for an employee assigned to a call-when-needed or when- actually-employed tour of duty. Enter **6** when an intermittent employee substitutes for a full-time employee. This enables the intermittent to receive any compensation for which the full-time employee was entitled.
- **1st 40** (1st 40). Enter **1** for an employee assigned to a 1st 40 tour of duty.

St (Start) (*numeric field; 2 positions*)/**End** (*numeric field; 2 positions*). Valid values are **01–14**. Indicates the effective **day** of the pay period for a change in status (i.e., the effective day of a personnel action, service year, etc.). This is not the effective date. A pay period begins on Sunday, continues for 14 days, and ends on the second Saturday of the 2-week period. The days of the pay period are numbered consecutively with **01** representing the first Sunday of the pay period, **02** representing the first Monday, and so on, with **14** representing the last Saturday of the 2-week period. Many edits are performed against the T&A and the employee's database record to assure that a matching personnel action exists. Complete the St and End fields for single and split T&A's, as appropriate.

Note: If a T&A (regular or split) is received with the same value (01 through 14) in the St/End fields, the T&A will reject.

Regular T&A

Complete the **Start** field for:

- An accession action effective on any day other than the first day of the pay period. Enter the pay period day (**02–14**) that reflects the effective day of the accession.
- Enter the pay period day (**01–14**) that reflects the beginning day of the status change.

Complete the **End** field for:

- A separation action effective any day other than the last day of the pay period. If the End field does not equal the effective day of the separation, the T&A will reject.
- Enter the pay period day (**01–14**) that reflects the ending day of the status change.

Split T&A

If a split T&A is required, complete both the End and St fields. A split T&A requires the completion of two T&A's. Enter the day before the change was effective in the End field of the first T&A. Enter the effective day in the St field on the second T&A.

If a corrected/supplemental T&A is submitted for a pay period for which a split T&A was processed, the cor-

rected T&A must contain an entry in the St/End field. If not, the corrected/supplemental T&A will reject.

Complete the **Start** and **End** fields when one of the following changes occurs:

- Work Schedule Code (full-time, part-time, etc.)
- Commencing Date of Service Year
- Master Record Number
- Individual Position Number
- Pay Plan
- Occupational Series
- Grade
- Step
- Base Salary (Schedule Salary)
- Salary Rate Code
- Pay Rate Determinant Code
- Save Grade Expiration Date
- Duty Station
- Tour of Duty Hours
- Type of Appointment Code
- Special Employee Code
- COLA/Post Differential Code
- Wage Board Shift Rate
- Annuitant Share
- Cooperator or State Share of Salary
- Hourly Cooperative Agreement Rates – Overtime
- Hourly Cooperative Agreement Rates– Holiday
- Quarters Deduction Code
- Quarters Deduction Amount
- FLSA Code
- Employing Office
- Extended LWOP effective other than Day 1, 2, 13, or 14 of the pay period
- Return to duty action effective other than Day 1, 2, 13, or 14 of the pay period.
- Emergency military leave and/or AWOP used in the last pay period of the **calendar** year. Refer to the Special Processing section for T&A completion instructions.
- Nonpay status used the last pay period of the leave year. See Calendar Year Closing for detailed instructions.
- Regular military leave used in the last pay period of the fiscal year.
- New fiscal year begins on pay period day 02 through 14. Refer to the Special Processing Section for T&A completion instructions.

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Example 1: The personnel action which changes one of the data elements listed above is processed effective the first Monday of a pay period. The employee works on the first Sunday. A split T&A must be submitted.

Example 2: The personnel action which changes one of the data elements listed above is processed effective the second Friday of the pay period. The employee works on that day or the following day (Saturday). A split T&A must be submitted.

It is not necessary to prepare a split T&A for the above situations if the change is effective the second or last day of the pay period unless the employee worked on the day of the change.

If one of the split T&A's contains an error, both T&A's will reject.

S/S (Social Security Number) (*numeric field; 9 positions*). The employee's social security number as recorded in the database. If the employee does not have a social security number, enter the agency-assigned identification number. This is a temporary number to be used until the employee obtains a permanent social security number. The agency-assigned identification number will be entered on the T&A until the personnel office processes a personnel action changing the temporary identification number to the permanent social security number. The personnel office should contact you when this occurs.

Example: The timekeeper was notified that the personnel action to report the employee's social security number was transmitted for processing effective Pay Period 10. The agency-assigned identification number would be entered in the Social Security Number field for the T&A being submitted for Pay Period 10. In addition, enter ***Employee's social security number will change to XXX-XX-XXXX next pay period*** in the Remarks Section. The employee's permanent social security number must be entered on all subsequent T&A's. If not, the T&A will reject.

When preparing the first T&A for a new employee, be sure the social security number on the T&A matches the social security number on the personnel action.

Name (*alphanumeric field; max. of 19 positions*). The employee's name (i.e., last name, first name, and middle initial). Nicknames and titles (Mr., Mrs., Ms., Dr., Prof., etc.) should not be used. Enter the name in the same way each time a T&A is completed for the employee. The

name on the T&A should match the name on the personnel action.

FS (FEGLI Shift) (*numeric field; 1 position*). Valid values are ***Blank, 2, 3, or 4***. The data in this field is used to calculate the annual FEGLI coverage amount for Federal Wage System employees based on the shift of the pay period worked.

This field is also used by GS employees who exceed the earnings limitation in a pay period as a result of emergency work performed. See the FEPCA Act of 1990, Section 204. See PINQ Program PQ061, PACS Above Earnings, for data related to exceeding the biweekly earnings limitation. **Caution:** The employee may still be subject to the annual limitation.

Enter one of the following codes as applicable each pay period:

GS Employees

Code	Definition
4	Employee exceeds biweekly earnings limitation though subject to annual limitation

FWS Employees

Code	Definition
<i>Blank</i>	Compute the annual FEGLI coverage amount based on the first shift rate
2	Compute the annual FEGLI coverage amount based on the second shift rate
3	Compute the annual FEGLI coverage amount based on the third shift rate
4	Compute the annual FEGLI coverage amount based on the varied shift rate Note: The rate amount for this shift must be entered on a personnel action by the personnel office.

AL (Advanced Leave Code) (*numeric field; 1 position*). Valid values are ***1, 2, 3, or blank***.

This field indicates if the employee has been granted advanced annual and/or sick leave. Once a code has been initially entered in this field, the code must be entered on the employee's T&A for all following pay periods until the advanced leave has been repaid.

Normally, the Bal (Balance) field in the Leave section of the T&A shows a plus (or positive) balance of zero or greater. However, if the employee has been authorized to use annual or sick leave before it is earned, the Bal field contains a minus (or negative) balance. The negative balance is reduced each pay period by the number of leave hours earned until a positive balance of zero or greater is obtained.

Complete the AL field when the advanced leave is initially used and whenever a negative balance is contained

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in the Bal field. If the employee is separating, the personnel office should notify NFC of the employee's indebtedness for the advanced leave. The T&A should be submitted promptly to the personnel office who in turn sends it to NFC with Form AD-343, Payroll Action Request, attached. NFC will withhold the advanced leave from final pay, lump sum settlement, and/or retirement deposits. **Note:** It is not necessary for agencies using the Special Payroll Processing System to notify NFC.

Enter one of the following codes in this field:

Code 1. Enter **1** if the employee has been granted advanced annual leave or if a negative annual leave balance is reported in the Bal field.

The amount of annual leave that may be advanced depends upon the employee's employment status. An employee with a permanent employment status may be granted advanced annual leave not to exceed the total number of leave hours the employee will earn through the remainder of the leave year. An employee with a temporary employment status may be granted advanced annual leave not to exceed the total number of annual leave hours the employee will earn through the remainder of the year or through the remaining period of employment, whichever ends first. In either case, the employee must also be assigned to a full-time or part-time work schedule.

Code 2. Enter **2** if the employee has been advanced sick leave or if a negative balance is reported in the Bal field.

The amount of sick leave that may be advanced depends upon the employee's employment status.

- An employee with a permanent employment status may be granted advanced sick leave not to exceed 240 hours.
- A FLSA employee who is entitled to scheduled standby (Special Employee Code 01) may be granted 720 hours; a FLSA employee who is entitled to scheduled standby and authorized overtime (Special Employee Code 03) may be granted 336 hours.
- An employee with a temporary employment status may be granted advanced sick leave not to exceed the total number of sick leave hours the employee will earn through the remaining period of employment.

In all cases, the employee must also be assigned to a full-time or part-time work schedule.

Code 3. Enter **3** if the employee has been granted both advanced annual and sick leave. Also, enter **3** if a negative annual leave and a negative sick leave balance are reported in the Bal field.

O (Oath of Office) (*numeric field; 1 position*). Valid values are **1** or **blank**. Indicates if a newly gained employee was administered the Oath of Office upon his/her

appointment. The personnel office can confirm whether or not the Oath of Office was administered. (If in doubt, contact your personnel office.) If this field is completed, a personnel action must be processed and the St field may also need to be completed. Also, an AD-349, Employee Address, must be processed by the personnel office for tax and check mailing (for other than financial institution purposes).

Do not complete this field if the employee is gained through a reassignment within the department.

F (Final) (*numeric field; 1 position*). Valid values are **1** or **blank**. Enter **1** if the T&A is the last T&A being prepared for a separating employee. This entry indicates the final T&A for an employee who is being separated (e.g., resignation, termination, retirement, death, transfer to another department, etc.). If this field is completed, a personnel action must also be processed and the End field may also need to be completed on the T&A. Do not complete this field if the employee is being reassigned within the department.

For Department of Justice Only. This field is used for coding final T&A's and FLSA changes from exempt to nonexempt. Valid codes for Department of Justice employees are as follows:

Code	Definition
1	Final T&A
4	1st week FLSA code change (exempt to nonexempt)
5	1st week FLSA code change (exempt to nonexempt) and final T&A
6	2nd week FLSA code change (exempt to nonexempt)
7	2nd week FLSA code change (exempt to nonexempt) and final T&A
8	Both weeks FLSA code change (exempt to nonexempt)
9	Both weeks FLSA code change (exempt to nonexempt) and final T&A

Con (Continued) (*numeric field; 1 position*). Valid values are **2**, **3**, or **blank**. The value entered in this field reflects the number of pages for a single pay period report. If the number of pages do not equate to the code, the T&A will reject. A continued T&A (**Figures 5 and 6**) is a multiple-page T&A report for one employee that requires the completion of more than one page for a single pay period. The additional forms are required because more than 11 lines of transaction codes and/or accounting data must be used to report the employee's time and attendance. A continued T&A may contain a maximum of 30 lines of transactions. This field is system-generated through PC-TARE.

Enter **2** or **3** in this field to reflect the number of T&A pages required for a Continued T&A.

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Enter **2** on both forms if two pages are needed.

Enter **3** on all three pages if three pages are needed.

Complete the following fields on the last page of the T&A as applicable:

- Advanced Leave Code (AL)
- Oath of Office (O)
- Final (F)
- AUO
- Accounting Data Code (AC)
- Days in Pay Status This Pay Period (DA)
- Corrected (CS)
- Alternate Work Schedule (AWS)

Complete the Leave section only on the last page.

AUO (Administratively Uncontrollable Overtime). The Standby/AUO fields (AUO 1, 2, %) are the number of hours and the pay differential entitlements for employees who receive premium pay on an annual basis for administratively uncontrollable overtime or regularly scheduled standby duty. Use these fields only when the employee's standby/AUO status begins, changes, or ends.
Note: Continuing Standby/AUO payments can only be started on an original T&A. For information regarding FLSA meal periods, see TC17, Prefix 11. Beginning, changing, or ending standby/AUO may be corrected through a corrected T&A.

Beginning the Standby/AUO. An employee must be coded as eligible in the database to be paid premium pay on an annual basis for standby/AUO. Eligibility established on the personnel action will determine whether the employee receives standby or AUO. Confirm with the personnel office for employee eligibility, if in doubt. If not coded, the T&A will reject in the system. Complete the AUO field for the pay period in which the standby/AUO status begins. Enter the number of scheduled standby/AUO hours for each week of the pay period in the AUO 1 and 2 first week and second week hours fields. Enter the percentage used to compute the pay differential entitlements in the % (percent) field. The pay differential entitlements are computed based upon the percentage that was entered.

Changing the Standby/AUO. When the employee's previously reported weekly scheduled standby/AUO hours and/or percentage change, complete all of the Standby/AUO fields to reflect the new hours and/or percentage. Enter the change on the T&A for the pay period in which the change is effective.

Complete all three blocks (AUO1, 2, %) even if only one block is changing. The completion requirements to change the Standby/AUO are the same as Begin Standby/AUO.

Ending the Standby/AUO. Enter **99** in the % (Percent) field on the T&A being prepared for the pay period after the employee's standby/AUO status is terminated. Do not complete the AUO 1 and 2 fields. Entitlement is discontinued when a personnel action is processed terminating eligibility.

Corrected T&A's for AUO. Use the following instructions to prepare a corrected T&A for AUO information that was previously omitted or entered incorrectly:

- Enter the AUO percentage and hours in the AUO 1, 2, and % fields on each corrected T&A if different from the entry which was authorized for the last pay period(s) it was paid (original, corrected, or revalidated T&A). AUO can be paid via a corrected T&A even if it was not paid on the original T&A, only if the employee is coded as eligible for AUO in his/her personnel record for the pay period covered by the corrected T&A.

Note: Continuing AUO payments cannot be started via a corrected T&A.

- Enter **99** in the % field and leave the AUO1 and 2 fields blank on each corrected T&A when AUO was paid for the pay period being corrected, but should not have been paid.

AUO1 (First Week Hours) (*numeric field; 2 positions*). Enter **01** through **40** to show the number of standby/AUO hours authorized for the first week of the pay period.

2 (Second Week Hours) (*numeric field; 2 positions*). Enter **01** through **40** to show the number of standby/AUO hours authorized for the second week of the pay period.

Note: The number of hours entered in AUO1 and 2 fields must be the number of hours of the employee's weekly tour of duty that he/she is entitled to standby/AUO; however, the hours cannot exceed 80 for the pay period.

% (Percent) (*numeric field; 2 positions*). Valid values are **02, 05, 07, 10, 12, 15, 17, 20, 22**, or **25**. Enter the percentage of pay differential entitlements that will be used to compute the employee's pay for Standby/Administratively Uncontrollable Overtime worked.

Note: If the entitlement results in a fractional percentage (17 1/2, 22 1/2, etc.) because of Sunday work, do not enter the fraction. The differential pay will automatically be computed at the fractional rate when processed.

Availability Pay. Availability pay is a form of premium pay for covered criminal investigators and replaces AUO for these employees. Availability pay is fixed at 25 percent of the employee's basic pay.

Recording Availability Pay. Special Employee Code 26 alerts the system that an employee is entitled to availability pay.

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- Do not complete the AUO field to start availability payment. Payment will be based on Special Employee Code 26 reflected on the personnel action. The system will calculate payment from base hours in a pay status at the fixed rate of 25 percent.
- For **tracking purposes only**, the following departments may enter **41** in the TC field and the number of availability hours **worked** in the applicable Week1/Week2 field(s). **These hours will not be used for payment.**
 - Department of Justice
 - Department of the Treasury
 - Department of Commerce
 - Small Business Administration
- Do not complete the AUO field to stop availability payment. Payment will be discontinued based on personnel action processing.

Continuance of availability pay for certain training, travel, excused absence, and paid leave is based on agency discretion. As a result, employees may be entitled to partial availability payments. Refer to Federal/agency regulations for more information.

Enter the number of hours **to be paid** and the percentage rate (25) on the T&A. For example, an employee is entitled to only 40 hours of availability pay because of training in the first week of the pay period. Enter **00** in the AUO1 field and **40** in the AUO2 field. Enter **25** in the Percent field.

If entitlement is discontinued for a full pay period, enter **00** in both the AUO1 and AUO2 fields. Enter **25** in the Percent field.

Do not code the following T&A to resume full payment. The system automatically reverts to the number of hours paid prior to the change.

AC (Accounting Code) (*numeric field; 1 position*). Valid values are **1**, **2**, or **blank**.

Each employee's database record contains appropriations and accounting information used to disburse and charge the employee's pay and related expenditures to the proper accounting records. The AC field is completed to alert the system when accounting data will be entered on the T&A. This field also reflects when accounting data entered on the T&A is a temporary change and is to be used for one pay period only or whether it is to be used to update and change the accounting information contained in the employee's database.

Enter one of the following codes in this field:

Blank. Do not complete this field if accounting data is entered on the T&A. If the field is left blank, complete the Accounting Data fields for each line containing information (i.e., transaction code, first and second week hours contain entries). The accounting information is treated as temporary information and is not used to update or change the accounting data stored in the employee's database record.

Code 1. Enter **1** in this field if the accounting data entered on the T&A is to be stored in the employee's database record. When Code 1 is used, the accounting data is entered only on the first line of transactions. Only one line of accounting data may be stored. Accounting data cannot be stored on a corrected T&A.

Code 2. Enter **2** in this field if the accounting data last stored in the employee's database is to be used. The accounting data fields must be blank if 2 is contained in this field.

Da (Days in Pay Status This Pay Period) (*numeric field; 2 positions*). Valid values are **00–14**. The number of days the employee was in pay status.

Complete if the employee is intermittent (Int field is coded 1 or 6) or has an appointment limitation for days.

Each day in pay status is counted as one day. Days in pay status are counted for any day in which pay is received regardless of the number of hours worked, including:

- Each day of paid absence (holidays and days for which pay is received)
- Any day normally considered as a nonduty day in which the employee worked overtime and received pay

When an employee has an appointment limitation for days, there must be an entry of **01** through **14** in the Da field unless the employee was on LWOP (TC 71), AWOL (TC 72), Suspension (TC 73), or Furlough (TC 74) for the entire pay period. In such cases, **00** would be entered in the Da field.

Note: The days in pay status on the T&A must not exceed the number of days remaining in the employee's appointment limitation.

You should maintain a running total of monies, hours, and days worked for all employees with appointment limitations to assure these employees do not exceed their limitation. The total may be entered in the Remarks section of the T&A. Also, be aware of employees with not to exceed dates (NTE). **Note:** The appropriate personnel action should be submitted prior to reaching the NTE date. Do not allow these employees to work beyond these dates.

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CS (Corrected/Supplemental) (*numeric field; 1 position*). Valid values are **1**, **2**, or **blank**. Supplemental T&A's cannot be processed through PC-TARE. If using PC-TARE, you must transmit a corrected T&A.

Erroneous or omitted information on T&A's that has been submitted and processed must be corrected to provide proper payment and accurate records. (See **Figures 9 and 10**). The Payroll/Personnel System stores time and attendance information for 26 pay periods (25 previous pay periods and the current pay period). Timekeepers may submit changes to correct or supplement any of the 25 previous pay periods at any time, or for the current pay period, providing the Payroll Processing System (PAYE) has not executed. Corrections to pay periods other than the current and 25 previous pay periods must be made by the personnel office by submitting a Form AD-343, Payroll Action Request, and a copy of the original and corrected T&A(s) giving a complete explanation of the changes being made. In certain situations, your personnel office may opt to use the Time Inquiry System (TINQ) to correct leave data. Any leave discrepancies that are adjusted on a corrected T&A will adjust the current leave balance only.

Note: A corrected/supplemental T&A can only be processed for a pay period for which a T&A has already been processed. If a regular T&A has not been processed, the corrected T&A will reject. Corrected T&A's for the current pay period should not be transmitted until it is verified through PINQ that the T&A data from the original T&A has been applied to the database.

A corrected T&A must be prepared if:

- Time in pay status was reported against the wrong transaction code.
- Time reported as nonpay status must be corrected to reflect time worked or paid absence.
- Standby/AUO was not recorded timely.

A supplemental T&A must be prepared if:

- Overtime and/or compensatory time was not previously reported. Complete the T&A showing only the additional time being reported.

Do not process a corrected T&A if the employee has separated in a previous pay period or an employee has been reassigned to another agency.

Caution: A corrected T&A for a prior pay period does not apply to the database until ADJP (the adjustment system) and PAYE have executed. Therefore, if the current T&A reflects leave used that was earned on the corrected T&A, use TINQ to enter the leave earned. Do not process a corrected T&A.

Enter Code 1 for a corrected T&A when making a correction which affects an employee's net pay or leave. Complete the T&A in its entirety. Record the data that is not changing exactly as previously reported. In addition, enter the necessary additions or changes to record the corrections.

Enter Code 2 for a supplemental T&A to report additional overtime and/or compensatory time worked which was not previously reported for the current pay period. When completing a supplemental T&A, previously reported time and attendance does not have to be resubmitted. Complete the T&A showing only the additional time being reported.

AWS (Alternate Work Schedule) (*numeric field; 1 position*). Valid values are **3**, **5**, **7**, **8**, and **9**. Indicates if the employee is placed in or removed from an alternate work schedule.

Enter one of the following codes that reflect the employee's alternate work schedule:

Code	Definition
3	Four 10-hour workdays per workweek – 4/10
5	Nine workdays (eight 9-hour days and one 8-hour day) – 5/4/9
7	Variable workday hours within a 40-hour workweek (flexitour, flexitour with credit hours, gliding work schedule, variable day)
8	Variable workweek hours within an 80-hour pay period (maxiflex, variable week)
9	Reset – Return to regular workday/work-week schedule

For a full-time employee with a nine-workday alternate work schedule (Code 5), the hours worked and leave used each week must be within 35 (minimum) and 45 (maximum) unless a personnel action is effective that may allow otherwise (e.g., accession, separation, change in tour in the middle of the pay period, etc.).

Complete this field on the first pay period in which the alternate work schedule begins, changes, or terminates.

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Section 2. Recording Time

Data is collected and recorded daily, weekly, or biweekly on agency unique worksheets/forms and entered in the area designated for Recording Time (**Figure 3**). Record allowances, (certain) deductions, and paid time (e.g., quarters allowance, meal deductions, regular time, leave taken, overtime, etc.) in this area of the worksheet. This data is entered into the remote entry system for processing and is automatically totalled.

Transaction codes are used to record all time and attendance on the T&A. Time and attendance data includes regular time worked, paid absences, overtime, and non-pay status. Transaction codes are also used to record the hours or monetary value to which allowances and differentials are to be applied.

The instructions in this section address minimum and maximum hours worked for certain transaction codes. When recording time for **Alternate Work Schedule** employees, the minimum and maximum limitations may not apply.

Listed below are categories of time in pay status for which transaction codes are used to record this data. The instructions for recording transaction codes are provided in the Transaction Code Instructions section.

Regular Time. Regular time is hours that are scheduled as part of the employee's regularly scheduled administrative workweek. This includes base hours worked, (compensated at base or overtime rate) paid absences, and regularly scheduled overtime, or a combination of all that fall within the basic workweek.

Paid absences are authorized and/or approved time off with pay. The time away from work on days the employee is regularly scheduled to work must be properly charged against the appropriate leave used. Paid absences also include absences authorized by law (holidays), Executive Order, or administrative action without loss of pay or a charge to the employee's accrued leave. Transaction codes used to record paid absences during regular time are applicable to all employees eligible to earn and use leave. Eligibility requirements are discussed in the detailed description of each of the transaction codes.

The following rules must be used when recording regular time worked:

- For full-time employees, transaction codes for regular time must be used to record hours which make up the basic workweek. After these criteria are met, overtime transaction codes may be used.
- For part-time employees, regular time transaction codes must be used to record up to **40** hours in a work-

sheet or 80 hours in a pay period before overtime over **40** transaction codes may be used.

- Regular time worked cannot be less than the employee's biweekly scheduled tour of duty except if:
 - The employee was on LWOP, AWOL, suspension, or furlough.
 - The employee entered duty after the beginning of the pay period.
 - The employee terminated before the end of the pay period.
 - The employee is not entitled to regular pay for holidays not worked.
- Regular time recorded for any 1 workday cannot exceed 8 hours except if :
 - The employee is working an alternate (4/10 or 5/4/9) or flexible work schedule. Regular time recorded for a regularly scheduled workday may exceed 8 hours and may exceed 40 hours the first or second week. However, regular time for the pay period cannot exceed 80 hours.

Overtime. Overtime is hours of work performed over 8 hours per day (except in Examples 2 and 3 below) or 40 hours per week. It includes regular overtime work and irregular or occasional overtime work.

Example 1: For 8 hours per day, 5 days per week basic tour of duty, overtime is the hours in excess of 8 hours per day or 40 hours per week.

Example 2: For a 5/4/9/ schedule, the employee has a biweekly, 80-hour schedule that is worked in 9 days (eight 9-hours days and one 8 our day). Overtime is, in this case, the hours of work performed in excess of 9 hours per day for the 9-hour days and in excess of 8 hours for the 8-hour day or in excess of 80 hours biweekly.

Example 3: For a 4/10 schedule, the employee has a 40-hour workweek that is worked in 4 days, 10 hours a day. Overtime is the hours of work performed in excess of 10 hours per day or 40 hours per week for this alternate work schedule.

FLSA Provisions: All employees are either covered (nonexempt) or not covered (exempt) by the overtime provisions of the Fair Labor Standards Act (FLSA). Overtime pay computations for FLSA nonexempt employees are made solely in accordance with Part 551 of Title 5, Code of Federal Regulations.

Suffered or permitted work means any work performed by an employee for the benefit of an agency whether

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requested or not, provided the employee's supervisor knows or has reason to believe that the work is being performed and has an opportunity to prevent the work from being performed.

Title 5 Provisions. Exempt employees are covered under the provisions of Title 5 only. Refer to CFR regulations for detailed information regarding Title 5 provisions.

Following are completion instructions for the Recording Time section:

Pr (Transaction Prefix) (*numeric field; 2 positions*). A code used to record the percentage rate for environmental differential pay and danger pay and to expand the definition for certain transaction codes or create a new transaction code and definition when the transaction code has been previously used without a prefix. See the list of transaction codes provided in **Appendix A**.

The following instructions apply to recording environmental differential only.

An environmental differential is paid to all Federal Wage System employees (full-time, part-time, or intermittent) who are exposed to hazardous or defined working conditions or physical hardships which were not taken into consideration in the job-grading process. The Office of Personnel Management provides a list of duties which entitles the employee to environmental differential. Supervisors should inform timekeepers if employees are entitled to environmental differential.

The environmental pay differentials are stated as percentage amounts for the various categories of exposures. Valid values are **04, 08, 15, 20, 25, 50, 97, 98, or 99**. The amount of the differential which is payable is determined by multiplying the percentage rate authorized for the particular exposure by the second rate for Grade WG-10 on the regular, nonsupervisory wage schedule for the Coordinated Federal Wage System area.

Complete this field if the employee is entitled to environmental differential on an actual exposure basis. Enter one of the valid values. Enter **99** for 100 percent. **Note:** A minimum of 1 hour must be entered in the Week 1/Week 2 fields.

Transaction Code (*numeric field; 2 positions*). A transaction code (TC) is used to record hours worked, absences, allowances/differential entitlements, and other entitlements. See **Appendix A** for a complete list of T&A transaction codes. Earnings and Leave Statement transaction codes are not listed in this procedure, but may be viewed in the Table Management System Table 32, Transaction Codes. The transaction codes are established in the system with each code symbolizing a specific rate and kind of pay or absence. The T&A will reject if a trans-

action code which is not established is entered in this field.

Example: TC 01 reflects regular time at the base rate. When entered on the T&A, the reported time is processed as the hours of work performed by the employee while in pay status. This employee will be paid at his/her hourly base rate of pay.

A total of 30 lines of transaction codes may be submitted for a single T&A. Each T&A allows for 11 lines of entry. If more than 11 lines are required to report the employee's time and attendance for a single pay period, prepare a continued T&A (multiple-page T&A).

All information that is to be reported for the employee's time and attendance, whether it is work performed, paid absence, etc., will be recorded on the T&A by the applicable transaction code. See Transaction Code Instructions for detailed guidance.

Suffix (Transaction Suffix) (*numeric field; 1 position*). The transaction suffix is used to record differential, union representation, and to supplement certain transaction codes to vary their meaning.

Differential (valid values are **1** through **7**). Complete this field when General Schedule and other employees are on paid absence and entitled to a differential.

Complete this field for all Federal Wage System employees; otherwise, the T&A will reject. If a shift differential is applicable to the hours entered in this section, enter one of the following suffix codes with one of the corresponding transaction codes.

Suffix 1 (7:00 a.m. to 3:00 p.m.). This suffix is used for Federal Wage System employees working 5 or more hours, including meal breaks, in the first shift.

Suffix 2 (3:00 p.m. to midnight). This suffix is used for Federal Wage System employees working 5 or more hours, including meal breaks, in the second shift.

It is also used to record union representation and paid absence for GS or Other employees who are entitled to night differential.

Suffix 3 (11:00 p.m. to 8:00 a.m.). This suffix is used for Federal Wage System employees working 5 or more hours, including meal breaks, in the third shift.

It is also used to record union representation and paid absences for GS and Other employees who are entitled to Sunday differential.

Suffix 4 (includes 2 or more shifts). This suffix is used for Federal Wage System employees working a varied shift and who have a regularly rotating tour of duty. Shift 4 is for use when overtime was performed on a

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nonworkday in a week with a regular rotating tour of duty. Refer to FPM for detailed information on varied shift rate. The rate of pay for this shift must be entered on a personnel action by the personnel office.

Also use Suffix 4 to record union representation and other paid absences, including paid holidays for GS and Other employees who are entitled to Sunday differential with night differential.

The entry of shifts 2, 3, and 4 in the suffix field will not be used to calculate the annual FEGLI coverage amount for FWS employees based on the shift of the pay period worked. See the FS field for more information on FEGLI coding necessary for Federal Wage System employees.

Suffix 5 (7:00 a.m. to 3:00 p.m.). This suffix is used for Federal Wage System employees to record paid absences at the first shift with Sunday differential.

Suffix 6 (3:00 p.m. to midnight). This suffix is used for Federal Wage System employees to record paid absences at the second shift with Sunday differential.

Suffix 7 (11:00 p.m. to 8:00 a.m.). This suffix is used for Federal Wage System employees to record paid absences at the third shift with Sunday differential.

Note: Employees who perform work on a Sunday holiday (or a Sunday in-lieu of holiday) are entitled to holiday pay, as well as, Sunday differential.

Union Representation (valid values are **2** through **4** for GS and Other employees [see above] and **5** through **7** for FWS employees)

Suffix 5 (7:00 a.m. to 3:00 p.m.). This suffix is used for Federal Wage System employees to record union representation.

Suffix 6 (3:00 p.m. to midnight). This suffix is used for Federal Wage System employees to record union representation.

Suffix 7 (11:00 p.m. to 8:00 a.m.). This suffix is used for Federal Wage System employees to record union representation.

Overtime Over 8 Hours In A Day (For Department of Justice employees only)

To identify the “overtime over 8 hours in a day” outside the 40-hour workweek for U.S. Department of Justice employees, suffixes 5 through 8 are used with TC 21, Overtime-Premium Rate; TC 24, Overtime Travel Under Title 5; TC 25, Overtime Over 40 with Night Differential; TC 30, Overtime Call Back No Work Performed.

- **Suffix 5** (includes all other pay plans). This suffix is used to record overtime over 8 hours in a day outside of the basic workweek.
- **Suffixes 5 through 8** (Federal Wage System Pay Plan). These suffixes are used for Federal Wage System employees to record overtime over 8 hours in a day and to identify the shift worked. Suffixes 5 through 8 will mirror Suffixes 1 through 4, which are currently used to indicate first, second, third, and varied shifts for overtime over 40 hours in a week. Note that TC 25 is not applicable to wage system employees.

TC 19, Overtime Over 8, and TC 26, Overtime Over 8 With Night Differential. These TC’s are used to record overtime over 8 hours in a day, but less than 40 hours in a week. It is not required that suffixes 5 through 8 be used with these TC’s. However, the suffixes will be allowed with these TC’s to avoid confusion for timekeepers and to provide a consistent process for recording “overtime over 8 hours in a day”.

If hours worked in a day exceed 8 for a non-AWS employee, those hours in excess of 8 should be considered as “overtime over 8 hours in a day”. For employees on AWS whose normal scheduled workday is in excess of 8 hours, only the hours worked in excess of the hours normally worked on that day are to be considered “overtime over 8 hours in a day.”

Note: Federal regulations specify that hours of overtime worked in excess of 8 in a day are **not** included in computing hours of work in excess of 40 hours in an administrative workweek when determining overtime over 40.

Other Uses. Other suffix codes are used to supplement transaction codes for recording hours and monetary values. See the List of Transaction Codes to identify which transaction codes require a suffix and the Transaction Codes Instructions for an explanation.

Week 1 (First Week Hours and Fractions) (*Hours – numeric field; max. of 3 positions, Fractions – numeric field; 1 position*). Valid values for fractions are **blank**, **1**, **2**, and **3**. These fields are used to record the total hours in pay status and the monetary amounts for allowances, differentials, and deductions.

Add the hours reported for the first week of the pay period. Enter the total whole hours in the first three positions. If fractions must be recorded, use one of the following entries in the fourth position:

Blank	No fraction
1	1/4 hour
2	1/2 hour
3	3/4 hour

Week 2 (Second Week Hours and Fractions) (*Hours – numeric field; max. of 3 positions, Fractions – numeric*

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field; 1 position). Valid values for fractions are **blank**, **1**, **2**, and **3**. These fields are used to record the total hours in pay status and the monetary amounts for allowances, differentials, and deductions.

Add the hours reported for the second week of the pay period. Enter the total whole hours in the first three positions. If fractions must be recorded, use one of the following entries in the fourth position:

Blank	No fraction
1	1/4 hour
2	1/2 hour
3	3/4 hour

Note: The combination of hours worked and leave used each week must equal 40 hours for full-time employees not on an alternate work schedule. For full-time employees on Alternate Work Schedule 5, the combination of hours worked and leave used each week must be within 35 or 36 in one week and 44 or 45 in the alternate week.

Certain transaction codes are used to record a dollar amount. In such cases, the numeric entry is entered in the Week 1 or Week 2 fields as dollars and cents. A total of \$99.99 may be entered. Enter **9999** in the four positions.

Total Time (Transaction Code, Week 1, Week 2). (**TC** – *numeric field; 2 positions*; **Hours** – *Numeric field; max. of 3 positions*; **Fractions** *numeric field; 1 position*.) These two fields contain the total of the prefix, transaction, and suffix codes and the total of the hours reported in the Week 1 and Week 2 fields. Dollar amounts are not included in this total. Special rules apply to TC 17.

Other Time. Enter all hours of nonpay status (absence without pay), compensatory time worked, credit hours earned, and/or the hours of base pay for which the employee is entitled to cost of living allowance or post differential in this section (**Figure 3**). A total of 2 lines of other time entries may be shown on a regular T&A or each page of a continued T&A.

Up to 2 lines of other time may be shown on each half of a split T&A. If the time exceeds 4 entries on a split or regular T&A, use TINQ to enter leave data. The transaction codes entered in this section do not require accounting data. **Note:** Transaction codes for regular time, overtime, and paid leave are invalid in this section of the T&A.

Nonpay Status. Nonpay time affects the employee's service credit toward leave, retirement, reduction in force, time toward within-grade increases, career tenure, completion of probationary periods, and reduction of accruals of annual and sick leave. Nonpay status includes LWOP, AWOL, suspension, and furlough. Hours applicable to nonpay status are recorded on the lines design-

ated for other time. Separate line entries are required for each type of nonpay status.

The total time recorded as nonpay status, or in combination with regular time in pay status, cannot exceed the basic workweek unless the employee works to fill in the nonpay status by performing overtime work or additional base hours.

Note: When overtime or additional base hours are worked to fill in the basic workweek, the actual hours of nonpay status must be reported. See TC01 for more information.

Compensatory Time Earned. Compensatory time is irregular or occasional overtime worked for which the employee is required or has elected to take time off in lieu of receiving overtime pay. Transaction codes for compensatory time are used to record the hours earned.

Credit Hours Earned. Credit hours are hours of work performed in excess of the employee's basic work requirement and which the employee elects to work so as to vary the length of a workday or a workweek. Employees on certain alternate work schedules are authorized to earn credit hours. The employee is not, however, paid for these hours via the T&A until they are used or the employee is separated or transferred to an agency which does not allow the use of credit hours.

Allowances and Differentials. Transaction codes for cost-of-living allowance and post differential are used to start and stop these payments and to record the hours for which the allowance and/or differential is to be applied.

Complete each Other Time field as follows:

TC (Transaction Code) (*numeric field; 2 positions*). Enter the transaction code applicable to the other time category. **Note:** Do not complete the transaction prefix field.

Week 1 (First week hours/fractions) (*Hours – numeric field; max. of 3 positions*; *Fractions – numeric field; 1 position*). Add the hours reported for the first week of the pay period. Enter the total whole hours in the first three positions. If fractions must be recorded, use one of the following entries in the fourth position:

Blank	No fraction
1	1/4 hour
2	1/2 hour
3	3/4 hour

Week 2 (Second week hours/fractions) (*Hours – numeric field; max. of 3 positions*; *Fractions – numeric field; 1 position*). Add the hours reported for the second week of the pay period. Enter the total whole hours in the first three positions. If fractions must be recorded, use one of the following entries in the fourth position:

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Blank	No fraction
1	1/4 hour
2	1/2 hour
3	3/4 hour

Total Other (Transaction Code, Week 1, Week 2).(TC – *numeric field; 2 positions*; **Hours** – *Numeric field; max. of 3 positions*; **Fractions** *numeric field;1 position.*) These two fields contain the total of the transaction and suffix codes and the total of the hours reported in the Week 1 and Week 2 fields. **Note:** A total of two lines of other time entries may be shown on a regular or continued T&A. Up to two lines of other time may be shown on each half of a split T&A.

Transaction Code Instructions

Listed below are definitions and instructions for each transaction code available for T&A entry. Each transaction code is recorded in either the top portion of the T&A (lines 03 through 13) or the bottom portion of the T&A (lines 15 and 16). These instructions are provided for each transaction code.

TC 01, Regular Time

Used To Record: The regularly scheduled tour of duty hours the employee worked during the basic workweek. Record in the top portion of the T&A.

Applies To: All Employees

Rate: Basic hourly rate of pay

Maximum Hours Per Pay Period. TC 01 hours reported for the pay period cannot exceed 80 hours.

Fill-In Hours. A full-time or part-time employee who is on AWOP during the basic workweek must “fill-in” the hours of nonpay status before any work performed outside scheduled basic work hours can be paid as overtime. Use TC 01 to record any fill-in hours of work that full-time or part-time employees perform outside the basic workweek. The fill-in hours reported using TC 01 should not exceed the number of hours reported against AWOP. See TC 19 for additional information about fill-in hours.

Entry Instructions: Enter **01** in the TC field and the number of regular hours worked in the applicable Week 1/Week 2 fields.

TC 01, Suffix 5, Additional Compensation @ Basic Rate

Used to Record: For sworn U.S. Capitol Police members, this includes the hours worked over 80 in a pay period to meet the 85-hour overtime threshold. Time calculated in excess of 85 hours per pay period is paid at the overtime rate of time and one-half. This 85 hours includes

80 hours in a duty status and no more than 10 noncompensable 30-minute (5 total hours) meal periods, which is allowable only on days when duty is performed. Time in a paid leave status does not count toward meeting the 85-hour overtime threshold. For **civilian** members, the overtime threshold is 40 hours per week.

Applies To: U.S. Capitol Police Employees Only

Entry Instructions: Enter **01** in the TC field and **5** in the Suffix field. Enter the number of hours in the applicable Week 1/Week 2 fields.

TC 01, Suffix 9, Training For Employees With Hourly Limitations

Used To Record: The training hours for intermittent/seasonal employees. These hours are excluded from the hourly appointment limitation.

Applies To: Intermittent/Seasonal employees

The Office of Personnel Management (OPM) revised its regulations to set a uniform service limit for temporary appointments in both the competitive and excepted service at 1 year with no more than one 1-year extension (24 months total service). Exceptions to the 1-year general service limitation are listed in 5 CFR 316.401 (D) and 5 CFR 213.104 (b)(3). Among the exceptions are appointments/extensions to positions involving intermittent or seasonal work provided that (1) the appointments/extensions are made in increments of 1 year or less and (2) employment in the same or a successor position totals less than 6 months (1,040 hours), excluding overtime, in a service year. Individuals appointed to such intermittent or seasonal positions may be given training for up to 120 days following initial appointment and up to 2 weeks per year thereafter without regard to the service year limitation.

Overtime and compensatory time hours are excluded from all hourly appointment limitations in accordance with OPM regulations.

Entry Instructions: Enter **01** in the TC field, **9** in the Suffix field, and the number of training hours in the applicable Week 1/Week 2 fields.

TC 01, Prefix 97, Regular Scuba Diving 175%

Used To Record: Diving performed during regular duty hours for the time actually spent in the water while engaged in the diving operation. Record in top portion of T&A.

Applies To: Wage System Employees Only

Rate: 175% of environmental differential rate

Entry Instructions: Enter **97** in the Pr field, **01** in the TC field, and the number of hours in the applicable Week

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1/Week 2 fields for diving performed during regular duty hours.

TC 04, Sunday Differential

Used To Record: Nonovertime hours the employee worked between midnight Saturday and midnight Sunday. The differential is payable in addition to any night or shift differential entitlements. Employees who perform work during a regularly scheduled 8-hour period of duty which is not overtime, any part of which is performed on Sunday, are entitled to premium pay for Sunday work for the entire period of service. Record in top portion of T&A.

Applies To: Full-time General Schedule Employees and Full-time Federal Wage System Employees

Rate: Base pay plus 25 percent of base pay

Recording Hours Worked and Paid Absence. Sunday differential is compensable for eligible employees based on regular time worked as follows:

- Full-time General Schedule Employees – regular time worked on a tour which begins or ends between the hours of 6:00 a.m. and 6:00 p.m. Sunday. See TC05 for Sunday differential with night differential
- Full-time Federal Wage System Employees – regular time worked on a tour which begins or ends between the hours of midnight Saturday and midnight Sunday.

Maximum Hours Per Day. Do not record more than 8 hours of any 1 regularly scheduled duty day. If the employee is working an approved alternate work schedule, enter **9** or **10** hours, as applicable.

Maximum Hours Per Week. Record a maximum of 16 hours within a single workweek and 32 hours within a pay period under TC 04 or 05. **Note:** For AWS Codes 3 and 5, the maximum is 40 hours which can be recorded for TC 04 and TC 05 and for AWS Code 7, the maximum is 48 hours. This is recorded if the employee's duty day begins on Saturday and ends on Sunday with another duty day beginning on Sunday and ending on Monday.

Paid Absence. Do not use TC 04 to record hours of paid absences which occur within the employee's scheduled tour of duty. Use the appropriate transaction code for the paid absence hours.

Combination of Paid Absence and Time Worked. The employee must perform work for some part of the scheduled duty day during the hours of the Sunday differential period before the Sunday differential may be applied.

Example: A FWS employee's scheduled duty day is 11:00 p.m. Sunday through 7:30 a.m. Monday.

- If the employee takes leave for the first 2 hours, Sunday differential will not be paid for the remaining 6 hours of the tour because work was not performed on Sunday.

- If the employee takes leave for the last hour, Sunday differential will be paid for the hours worked.

Sunday Holiday. Record all hours worked on a Sunday holiday (or a Sunday in-lieu of holiday) under TC 31, Holiday Worked. See TC 31 for detailed instructions. Entitlement to premium pay and differential depends upon whether or not the employee performed work on the holiday.

If the employee does not work on the Sunday holiday (or a Sunday in-lieu of holiday), Sunday differential will not be paid. Use TC 66, Other Leave, to record the holiday hours based on the tour of duty. Enter the suffix 1, 2, 3, or 4 for Federal Wage System employees; do not enter a suffix for General Schedule employees. If the FWS employee works on the Sunday holiday (or a Sunday in-lieu of holiday), both the premium pay for a holiday worked and Sunday differential must be paid. Enter Suffix 5, 6, or 7 as applicable.

If the employee works on the holiday, both the premium pay for a holiday worked and Sunday differential must be paid. Enter the suffix or night differential TC, as applicable. If the employee did not work a full duty day on the Sunday holiday, use separate line entries to differentiate between the hours for which Sunday differential is or is not applicable.

Record the hours for which work was performed on the holiday using TC 66, Other Leave. Enter **3** in the Suffix field for General Schedule employees for hours worked only. If no work was performed, do not complete the Suffix field.

For General Schedule employees who are entitled to Sunday and night differential, enter **4** in the Suffix field. If no work was performed, do not complete the Suffix field.

Overtime and LWOP. TC 04 may not be used to record hours of scheduled or unscheduled overtime worked. However, Sunday differential may be applied to hours of regularly scheduled overtime if those hours of overtime lose their identity as overtime hours because of LWOP.

Example: An employee works a scheduled 10-hour duty day (8 hours of regular scheduled duty and 2 hours of scheduled overtime) with the tour of duty beginning at 6:00 p.m. Sunday.

- If the employee works the full 10 hours, he/she would be entitled to 8 hours of Sunday differential.

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- If the employee is on LWOP for the first 3 hours of the tour, he/she is entitled to 7 hours of Sunday differential because the last 2 hours of the tour lose the overtime status because of the LWOP.
- If the employee is on LWOP for the first hour of the tour, he/she is entitled to only 8 hours of Sunday differential and 1 hour of overtime pay because 8 hours a duty day is the maximum Sunday differential entitlement.

Full-time General Schedule Employees

Entry Instructions: Enter **04** in the TC field and the number of hours of nonovertime work performed between 6:00 a.m. and 6:00 p.m. on Sunday in the applicable Week 1/Week 2 fields. If the employee's scheduled tour of duty included the hours of midnight Saturday to 6:00 a.m. Sunday and/or 6:00 p.m. to midnight Sunday, use TC 05, Sunday With Night Differential.

Full-time Federal Wage System Employees

Entry Instructions: Enter **04** in the TC field and the number of hours of nonovertime work on a tour which began or ended between midnight Saturday to midnight Sunday in the applicable Week 1/Week 2 fields. Enter the appropriate suffix to record shift differential in addition to Sunday differential.

TC 04, Prefix 50, Sunday Diff @ 50%

Used To Record: Hours of regularly scheduled nonovertime work performed on Sunday that is not a holiday. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Base pay plus 50 percent of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject. This premium pay applies to only those hours worked that are on Sunday. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **04** in the TC field and **50** in the Pr field. Enter the appropriate number of hours in the applicable Week 1/Week 2 fields.

Note: Employees entitled to Customs Officers Pay Reform are only entitled to TC 04 with an appropriate entry in the Pr field.

TC 04, Prefix 97, Sunday – Scuba Diving 175%

Used To Record: Diving performed on Sunday for time actually spent in the water while engaged in the diving operation. Record in the top portion of the T&A.

Applies To: Wage System Employees Only

Rate: 175% of environmental differential rate plus 25 percent.

Entry Instructions: Enter **97** in the Pr field, **04** in the TC field, and the number of hours in the applicable Week 1/Week 2 fields for diving performed on Sunday.

TC 05, Sunday Differential With Night Differential

Used To Record: Regular time worked on a tour which begins or ends between the hours of midnight Saturday through 6:00 a.m. Sunday and/or 6:00 p.m. through midnight Sunday. Record in the top portion of the T&A.

Applies To: Full-time General Schedule Employees. For FWS employees, see TC 04.

Does Not Apply To: Employees entitled to Customs Officers Pay Reform

Rate: Base pay plus 35 percent

Maximum Hours Per Day. Do not record more than 8 hours for any 1 regularly scheduled basic workday for TC 05 or a combination of TC 04 and TC 05. If the employee is working an approved alternate work schedule, enter **9** or **10** hours, as applicable.

Maximum Hours Per Week. Record a maximum of 16 hours within a single workweek and 32 hours within a pay period under TC 04 and TC 05. For AWS Codes 3 or 5 the maximum is 20 hours which can be recorded for TC 04 and TC 05. This may occur if the employee's duty day begins on Saturday and ends on Sunday with another duty day beginning on Sunday and ending on Monday.

Note: A combination of TC 04 and TC 05 cannot exceed (1) 40 hours when the Alternate Work Schedule code is 3 or 5; (2) 32 hours for Code 9 or blank.

Paid Absence. Sunday differential is not applied when paid leave is taken during the pay period. Night differential is not applied when paid leave is 8 hours or more within a pay period.

Exception: Night differential is applied to all hours within the night differential period for paid absence for holidays, military, and official leave, regardless of the number of hours taken. In such cases, record the hours of paid absence using the transaction code that describes the absence and Suffix 2 to reflect the paid absence with night differential.

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The employee must perform work for some part of the scheduled duty day within the Sunday differential period before Sunday with night differential may be applied.

Example: A GS employee's scheduled duty day is 11:00 p.m. Sunday through 7:30 a.m. Monday.

- If the employee takes leave for the first 2 hours (i.e., 11:00 p.m. – 1:00 a.m.), Sunday differential will not be paid for the remaining 6 hours of the tour because work was not performed on Sunday.
- If the employee takes leave for the last 2 hours (i.e., 5:30 a.m. – 7:30 a.m.), Sunday differential will be paid for the remaining 6 hours of the tour because work was performed on Sunday. TC 04 would be used for Federal Wage System employees, and the shift entitlement would be reflected by the use of the appropriate suffix, either 1, 2, or 3.

Sunday Holiday. Record all hours worked during the base hour period on a Sunday holiday under TC 31, Holiday Worked. See TC 31 for detailed instructions. Entitlement to premium pay and differential depends upon whether or not the employee performed work on the holiday. If entitled, use TC 66 and the applicable suffix for differential payment.

If the employee does not work on the holiday, Sunday differential will not be paid, but night differential will be paid. Enter **66** in the TC field and the appropriate code in the Suffix field. Enter the number of hours for the Sunday tour of duty in the applicable Week 1/Week 2 fields.

If the employee does work on the holiday, the premium pay for a holiday worked, Sunday differential, and night differential will be paid. If the employee did not work a full duty day on the Sunday holiday, use separate line entries to differentiate between the hours for which the differentials are or are not applicable.

For General Schedule employees who are entitled to Sunday differential, enter **3** in the Suffix field. For those hours for which no work was performed, use TC 66, but do not complete the Suffix field, unless night differential is applicable.

For General Schedule employees who are entitled to Sunday and night differential, enter **66** in the TC field and **4** in the Suffix field. For those hours for which no work was performed, use TC 66 but do not complete the Suffix field, unless night differential is applicable.

Note: Sunday with night differential is applied only to hours worked within the night differential period for military leave, OWCP Injury Leave, and Union Representation.

Entry Instructions: Enter **05** in the TC field and the number of nonovertime hours worked on a tour which begins or ends between midnight Saturday to 6:00 a.m. Sunday and/or 6:00 p.m. to midnight Sunday in the applicable Week 1/Week 2 fields. For Federal Wage System employees, use the appropriate suffix with TC 04 rather than TC 05.

TC 11, Night Differential

Used To Record: Hours worked between 6:00 p.m. through 6:00 a.m. during the regularly scheduled basic tour of duty. Record in the top portion of the T&A.

Applies To: Full-time/Part-time General Schedule Employees

Rate: Hourly base rate plus 10 percent

If an employee uses 8 hours or more of paid leave in a pay period, night differential will not be paid for the period of paid leave. Exceptions to the rule are TC's 65, 66, 67, and 68.

Entry Instructions: Enter **11** in the TC field and the total regularly scheduled hours of work performed between 6:00 p.m. and 6:00 a.m. in the applicable Week 1/Week 2 fields.

TC 11, Prefix 05, Night Diff @ 15%

Used To Record: Hours of work (in 15-minute increments) performed during the employee's tour of duty, when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject. This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **11** in the TC field and **05** in the Pr field. **Note:** Employees entitled to Customs Officers Pay Reform are only entitled to TC 11 with an appropriate entry in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 11, Prefix 10, Night Diff @ 20%

Used To Record: Hours of work (in 15-minute increments) occurring on a regularly scheduled assignment,

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when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject. This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **11** in the TC field and **10** in the Pr field. **Note:** Employees entitled to Customs Officers Pay Reform are only entitled to TC 11 with an appropriate entry in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 11, Prefix 15, Night Diff @ 15%

Used To Record: Hours of work (in 15-minute increments) occurring on a regularly scheduled assignment, when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only.

Rate: 15% of basic hourly rate.

An employee must be coded eligible in the database to earn this compensation, otherwise, the T&A will reject. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **11** in the TC field and **15** in the Pr field. **Note:** Employees entitled to Customs Officers Pay Reform are only entitled to TC 11 with an appropriate entry in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 11, Prefix 20, Night Diff @ 20%

Used To Record: Hours of work (in 15-minute increments) occurring on a regularly scheduled assignment, when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **11** in the TC field and **20** in the Pr field. **Note:** Employees entitled to Customs Pay Reform are only entitled to TC 11 with an appropriate entry in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 11, Suffix 09, Night Diff Training

Used To Record: Hours of training for applicable intermittent/seasonal employees receiving training during night differential hours.

Applies To: Intermittent/Seasonal employees.

OPM revised its regulations to set a uniform service limit for temporary appointments in both competitive and excepted service at 1 year with no more than one 1-year extension (24 months total service). Exceptions to the 1-year general service limitation are listed in 5 CFR 316.401(D) and 5 CFR 213.104(B)(3). Among the exceptions are appointments/extensions to positions involving intermittent or seasonal work provided that (1) the appointments/extensions are made in increments of 1 year or less and (2) employment in the same or a successor position totals less than 6 months (1,040 hours), excluding overtime, in a service year. Individuals appointed to such intermittent or seasonal positions may be given training for up to 120 days following initial appointment and up to 2 weeks per year thereafter without regard to the service year limitation.

Overtime and compensatory time hours will be excluded from all hourly appointment limitations in accordance with OPM regulations.

Entry Instructions: Enter **11** in the TC field, **9** in the Suffix field, and the number of training hours in the applicable Week 1/Week 2 fields.

TC 12, Night Differential on Compensatory Time

Used To Record: Night differential hours for substitute and/or regularly scheduled overtime work for which the employee is required or has elected to take compensatory time off instead of receiving premium pay. Record in the top portion of the T&A.

Applies To: Full-time/Part-time Employees

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Does Not Apply To: Employees entitled to Customs Officers Pay Reform.

Rate: 10 percent of base pay.

Night differential may not be paid for occasional overtime work. If the overtime is regularly scheduled and falls between the hours of 6:00 p.m. to 6:00 a.m., the employee is entitled to night differential. A regularly scheduled tour of duty must be authorized in advance. For more information, see 5 CFR 610.102(g). The night differential must be paid even if the employee received compensatory time off instead of premium pay. Consult your agency's policy since compensatory time is normally earned for hours worked for irregular/occasional overtime. See TC's 25 and 32 regarding regularly scheduled and irregular overtime.

Exception: Night differential in addition to overtime payment or compensatory time for employees performing grain appeal inspections may be paid only if the overtime is worked during the hours of service established at the point of inspection. Overtime work on grain appeal performed outside the established hours must be reported using TC 18, Overtime Grain Appeal.

Entry Instructions: Enter **12** in the TC field and the number of compensatory hours worked which fall within the night differential period in the applicable Week 1/Week 2 fields. Enter the number of compensatory hours worked under TC 32, Compensatory Time Worked. The number of hours recorded against TC 12 must be less than or equal to the number of hours recorded against TC 32.

TC 13, Night Differential on Sunday Double Time

Used To Record: Overtime work performed on Sunday during the night differential period (6:00 p.m. to 6:00 a.m.) by employees engaged in inspection and quarantine services. Record in the top portion of the T&A.

Applies To: Animal and Plant Health Inspection Service Full-time/Part-time General Schedule Employees only.

Rate: 10 percent of base hourly rate.

Entry Instructions: Enter **13** in the TC field and the number of hours worked which fall within the night differential period in the applicable Week 1/Week 2 fields. Enter **22**, Overtime Double for Sunday Work, in the TC field and the number of overtime hours worked on Sunday in the applicable Week 1/Week 2 fields. The number of hours recorded against TC 13 must be less than or equal to the number of hours recorded against TC 22.

TC 14, Hazard Pay Differential

Used To Record: Hours of hazardous duty or duty involving physical hardship which is not usually involved in carrying out the duties of the position. Such duties may not be an inherent or a regular part of the position nor may have been taken into account in the classification of the position. Record in the top portion of the T&A.

Applies To: General Schedule Employees.

Rate: 25 percent of base rate.

Note: Administratively uncontrollable overtime hours are not subject to 25 percent hazardous pay differential. Also, for employees using Special Employee Code 37, hazard pay is paid at 8 percent of the base rate.

Hazard Pay Differential is the addition to any other type pay or allowances due the employee. It is not considered part of the employee's basic compensation when computing other pay and/or allowances. Therefore, this differential pay is not included with other premium pay when determining whether or not the maximum earnings limitation has been reached (gross pay for the top step of Grade GS-15).

The types of duty for which hazard pay differential is applicable are defined by the Office of Personnel Management. Your agency is responsible for informing you when and for what type of duty hazard pay differential is applicable.

When employees perform duty for which hazard pay differential is authorized, they shall be paid the differential for all hours in pay status on the calendar day in which the hazardous duty was performed. If the employee works a continuous period which extends over two calendar days, the agency should designate the 24-hour period for which the differential is to be applied. All regular time and overtime hours which were worked on the same calendar day (24-hour period) must be recorded.

These same hours may also be subject to other differentials or allowances.

Entry Instructions: Enter **14** in the TC field and the number of hours worked under hazardous conditions in the applicable Week 1/Week 2 fields. Also record these hours under the appropriate transaction code(s).

TC 16, Other Pay (Suffixes 1-9)

Used To Record: Duties performed by Wage Marine employees that are (1) hazardous, (2) outside the employee's normal responsibility, and (3) of a dirty or distasteful nature, while aboard oceangoing vessels. Record in the top portion of the T&A.

Applies To: National Oceanic and Atmospheric Administration Full-time/Part-time Wage Marine Employees

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Rate: See TC 16 below with Suffixes 1–9.

Wage Marines are paid on the basis of 365 days a year (2920 hours including nonwork days). Their hourly base rate is computed by dividing their annual salary by 2920. The daily rate is paid 7 days per week, except when the employee is on AWOL, LWOP, or assessed pay forfeitures as a result of disciplinary action.

The hourly overtime rate is paid for all authorized work in excess of 8 hours per day and for all work performed on Saturdays, Sundays, or holidays. The overtime rate cannot be computed and is, therefore, stated in the pay tables by occupation and grade.

Suffixes 1 through 9 must be used with TC 16 to distinguish the various types of other pay and to distinguish the rate of pay (i.e., base or premium).

Entry Instructions: Enter **16** in the TC field and the applicable suffix in the Suffix field (see subparagraphs below). Enter the number of hours applicable to the TC and Suffix.

TC 16, Suffix 1, Penalty Pay Regular. Regular penalty pay based upon the position classification for work performed Monday through Friday between 8:00 a.m. and 5:00 p.m. The applicable penalty rate will be paid.

TC 16, Suffix 2, Penalty Pay Premium. Premium penalty pay for work performed on Saturdays, Sundays, holidays, or hours in excess of 8 hours per day. For the hours of duty between 8:00 a.m. and 5:00 p.m., Monday through Friday, the applicable penalty rate will be paid at 1 1/2 times the base rate.

Note: If overtime pay results in the greater pay benefit for the employee, use TC 21.

TC 16, Suffix 3, Scuba Diving. The hourly premium pay for diving performed during regular duty hours for the time actually spent in the water while engaged in the diving operation. Fractional hours are accrued to determine the amount due at the end of the employee's regular duty day. A minimum of 1 hour must be recorded. For diving work performed outside the regular tour of duty and in excess of 8 hours per day, the regular overtime or penalty rate are applicable in addition to the premium pay.

TC 16, Suffix 4, Port Pay. Pay for the first 48 hours and the last 24 hours in port. Employees are normally paid at the penalty rate during this time.

Licensed engineers receive an additional compensation as overtime, TC 21 (if stateside), or port pay (if overseas), for night port watch between 5:00 p.m. and 8:00 a.m., during the first 48 hours and the last 24 hours in port.

Master (Watch) receives compensatory time off for overtime worked in port. Pay in lieu of accumulated compen-

satory time at the existing overtime rates may be authorized by appropriate officials, if such time off cannot be realistically used.

TC 16, Suffix 5, Tank Cleaning Oil Regular. Pay for tank cleaning. The rates for tank cleaning are based on classes of positions. Class rates are established in the pay tables for each occupation and grade.

For the hours of duty between 8:00 a.m. and 5:00 p.m. Monday through Friday, the applicable hourly rates for classes A, B, or C are paid.

Employees in Class B engaged in tank cleaning receive a bonus of 3 hours pay upon completion of the tank cleaning work.

On Saturdays, Sundays, and holidays, for employee on-watch, enter TC 16, Suffix 5 plus the applicable overtime (TC 21).

TC 16, Suffix 6, Tank Cleaning Oil Premium. Pay for tank cleaning. For the hours of duty between 8:00 a.m. and 5:00 p.m. Monday through Friday, the applicable premium rate for Classes A, B, or C is paid. When such work is performed on Saturdays, Sundays, or holidays, or in excess of 8 hours per day, the applicable overtime rate or 1 1/2 times the penalty rate is paid.

Note: When set rates are used, no other premium compensation is payable.

TC 16, Suffix 7, Launch Operations. Pay for performing launch operators duties. Launch operators are paid on a flat rate per pay period, regardless of the number of hours or days in which work is performed. When oilers perform duty as launch operators, additional pay per period is authorized. Enter **1** in the Week 1 field.

TC 16, Suffix 8, Dirty Work Regular. Pay for duties performed which are of a dirty or distasteful nature. Dirty work is paid by hourly rates. For the hours of duty between 8:00 a.m. and 5:00 p.m. Monday through Friday, the applicable hourly rates are paid.

TC 16, Suffix 9, Dirty Work Premium. Pay for performing launch operators duties. Dirty work is paid by hourly rates. If the overtime rate is higher, TC 21 will be used instead of TC 16, Suffix 9.

For dirty work performed between 5:00 p.m. and 8:00 a.m., Monday through Friday, Saturdays, Sundays, and holidays, the hourly rate is paid or the overtime rate, if higher.

Note: Any Wage Marine whose penalty pay is not listed above will not be paid for the hours recorded opposite TC 16, Suffixes 5 and 6.

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TC 17, Commute Use Government Auto

Used to Record: The number of one-way commutes to and from an employee's home in a Government-owned or -leased vehicle (GOV). Record in the top portion of the T&A.

Applies To: All Employees

Exception: TC 17 does not apply to Control Employees (an employee who is (1) an elected official, (2) a Federal employee appointed by the President and confirmed by the Senate, or (3) a State or local Executive Officer comparable to (1) or (2)).

If the number of one-way trips in any given month in a tax year exceeds 2, all trips are taxable and are reported on the employee's W-2. Record all trips on the T&A each pay period if it is apparent that the number of one-way trips in any given month will exceed 2. If the number of trips does not exceed 2 in a month, do not record TC 17 on the T&A. If trips were erroneously reported on the T&A, process a corrected T&A(s) to reverse the trips reported. Trips that should have been reported in a prior pay period(s) may be reported on the current T&A or before the end of the tax year.

Note: Regulations are based on monthly activity, not pay period or weekly activity.

Entry Instructions: Enter **17** in the TC field and the number of one-way commutes to and from an employee's home in a GOV in the applicable Week 1/Week 2 fields.

TC 17, Prefix 10, Transit Subsidy

Used to Record: The monetary amount in excess of \$65 per month for which an employee is reimbursed by the agency for transit passes and van pool fees. This fringe benefit is taxable and will be reported on the employee's W-2. Record in the top portion of the T&A.

Applies To: All employees who receive qualified transit and van pool benefits.

Transit passes and van pool fees may be recorded biweekly, monthly, quarterly, semiannually, or annually, but must be reported by the end of the tax year (usually Pay Period 24). Timekeepers should follow agency reporting guidelines. Report this information for separated employees at the time of separation.

Record transit passes and van pool fees on the T&A by the last pay period of the tax year. Otherwise, (1) submit the data on Form AD-343, Payroll Action Request, and (2) contact OFM/NFC, Payroll/Personnel Operations Section. A delay in reporting will result in the issuance of an incorrect W-2. The W-2 will be adjusted to include the transit subsidy once Form AD-343 is processed. See

Title I, Chapter 6, Payroll Adjustments, for AD-343 processing instructions.

Entry Instructions: Enter **17** in the TC field and **10** in the Prefix field. Enter the **whole dollar amount** in the Week 1 field and the **cents amount** in the Week 2 field.

Example 1: The amount to be reported is \$9,999.99. Enter **999** in positions 1, 2, and 3 of the hours portion of the Week 1 field and **9** in position 4, the fractions portion of the Week 1 field. Enter the remaining amount of \$.99 as **099** in positions 1, 2, and 3 of the hours portion of the Week 2 field. Do not complete the fractions portion of the Week 2 field.

Example 2: The amount to be reported is \$99.99. Enter **009** in positions 1, 2, and 3 of the hours portion of the Week 1 field and **9** in position 4, the fractions portion of the Week 1 field. Enter the remaining amount of \$.99 as **099** in positions 1, 2, and 3 of the hours portion of the Week 2 field. Do not complete the fractions portion of the Week 2 field.

TC17, Prefix 10, is included in the total sum of the Prefix, Transaction, and Suffix codes in the Total Transaction field of the T&A. However, the monetary amount is not included in the total sum of hours accumulated from these fields for the Total Time.

TC 17, Prefix 11, FLSA Meal Periods

Used to Report: Meal periods during regular and AUO duty. For regular duty, the meal is reported if the employee is not in leave status during his/her designated meal period, even though the employee actually takes a meal break. Record in the top portion of the T&A.

Law enforcement officers' (LEO) meal periods are not to be reported on Time and Attendance Reports for employees who do not receive AUO or standby premium pay compensation.

Applies To: Law Enforcement Nonexempt FLSA Employees for Department of Treasury and Department of Justice

Rate: Hours are used to compute FLSA straight time and to help meet the 85.5 hour FLSA standard.

Entry Instructions: Enter **11** in the Pr field and **17** in the TC field. Enter the meal period hours in the applicable Week 1/Week 2 fields.

TC 17, Prefix 12, FLSA Other Travel

Used To Record: Overtime during other travel for which the employee is entitled to overtime compensation under FLSA. Record in the top portion of the T&A.

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Applies To: Law Enforcement Nonexempt FLSA Employees for Department of Justice and Department of Treasury Employees Only

Rate: FLSA overtime rate

Entry Instructions: Enter **12** in the Pr field and **17** in the TC field. Enter the overtime hours performed during other travel in the applicable Week 1/Week 2 fields. Follow your agency's policy to distinguish between FLSA hours and entitlement compensable under Title 5.

TC 17, Prefix 13, FLSA Training

Used To Record: Overtime hours during training for which an employee is entitled to overtime compensation under FLSA. Record in the top portion of the T&A.

Applies To: Department of Justice and Department of Treasury Employees only

Rate: FLSA overtime rate

Entry Instructions: Enter **13** in the Pr field and **17** in the TC field. Enter the overtime hours performed during training in the applicable Week 1/Week 2 fields. Follow your agency's policy to distinguish between FLSA hours and entitlement compensable under Title 5.

TC 17, Prefix 14, FLSA UD Roll Call

Used To Record: UD roll call hours for which the employee is entitled to overtime compensation under FLSA. Record in the top portion of the T&A.

Applies To: Law Enforcement Nonexempt FLSA Employees for Department of Justice and Department of Treasury Employees only

Rate: FLSA overtime rate

Entry Instructions: Enter **14** in the Pr field and **17** in the TC field. Enter the overtime hours performed during UD roll call in the applicable Week 1/Week 2 fields.

TC 17, Prefix 15, FLSA Home to Work Travel

Used To Record: Home to work travel time for which the employee is entitled to overtime compensation under FLSA. Record in the top portion of the T&A.

Applies To: Law Enforcement Nonexempt FLSA Employees for Department of Justice and Department of Treasury Employees only

Rate: FLSA overtime rate

Entry Instructions: Enter **15** in the Pr field and **17** in the TC field. Enter the overtime hours performed during travel from home to work in the applicable Week 1/Week 2 fields.

TC 17, Prefix 16, FLSA Other Hours

Used To Record: Other overtime hours for which the employee is entitled to overtime compensation under FLSA. Record in the top portion of the T&A.

Applies To: Law Enforcement Nonexempt FLSA Employees for Department of Justice and Department of Treasury Employees only

Rate: FLSA overtime rate

Entry Instructions: Enter **16** in the Pr field and **17** in the TC field. Enter the other overtime hours performed in the applicable Week 1/Week 2 fields.

TC 17, Prefix 17, Suffered/Permitted Duty

Used To Record: Hours of work performed by an employee for the benefit of an agency whether requested or not, provided the employee's supervisor knows or has reason to believe that the work is being performed and has an opportunity to prevent the work from being performed.

Applies To: Department of Justice and Department of Treasury Employees Only

Rate: FLSA overtime rate

Entry Instructions: Enter **17** in the Pr field and **17** in the TC field. Enter the hours of work prior to or after the established tour of duty or during the lunch period in the applicable Week 1/Week 2 fields.

Normally, 1/4 hour should be the lowest fraction of an hour scheduled or permitted for overtime. Overtime should be rounded up or down to the closest 1/4 hour. If the minutes total 7 or less, the total shall be rounded down to the preceding 1/4 hour. If the minutes total 8 or more, the total shall be rounded up to the next quarter hour.

TC 17, Prefix 18, FLSA Meal Periods During Non AUO Overtime and Compensatory Time

Used To Record: FLSA meal periods during non-AUO overtime and compensatory time that have not been reported under another type of duty for law enforcement employees. Record in the top portion of the T&A.

LEO meal periods are not to be reported on Time and Attendance Reports for employees who do not receive AUO or standby premium pay compensation.

Applies To: Department of Justice Law Enforcement Nonexempt Employees Only

Rate: FLSA overtime rate

Entry Instructions: Enter **18** in the Pr field and **17** in the TC field. Enter the number of hours devoted to meal periods during non-AUO and compensatory time in the

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applicable Week 1/Week 2 fields, for which the time was not reported under another transaction code.

TC 17, Prefix 19, Excludable AUO Days

Used To Record: (1) The number of excludable AUO days used to calculate AUO percentage rates for types of absences/duty listed below:

- Paid Leave
- Holiday Off
- Leave Without Pay
- Training periods when AUO duty was not performed
- Days as negotiated in agreements between the Departmental components and exclusive bargaining units
- Temporary non-AUO assignments in excess of 10 consecutive prescribed workdays. The days not excludable while on such temporary assignments may not exceed 30 workdays in a calendar year

(2) Excludable availability pay days.

Note: Refer to your agency for guidance on recording availability pay data.

Record in the top portion of the T&A.

Applies To: Department of Justice Employees Only

The maximum number of days that may be recorded in one pay period is 14. The entry must not exceed 7 in the Week 1 field (whole hours portion) and 7 in the Week 2 field (whole hours portion).

Prepare a corrected T&A to record days from a prior pay period.

Entry Instructions: Enter **19** in the Pr field and **17** in the TC field. Enter the number of **days** being recorded in the Week 1/Week 2 fields. Do not complete the fraction portion of these fields.

TC 17, Prefix 21, Place on Furlough

Used To Record: Furlough hours.

Applies To: Internal Revenue Service Employees Only

Follow Internal Revenue Service instructions for recording furlough hours.

TC 17, Prefix 22, Placement in Pay Status

Used To Record: Return to duty from furlough.

Applies To: Internal Revenue Service Employees Only

Follow Internal Revenue Service instructions for recording return to duty from furlough.

Note: Do not prepare a corrected T&A using TC 17, Prefixes 21 or 22.

TC 17, Prefix 37, 1911 For Continuation Of Pay

Used To Record: The payment for the 1911 portion of the Continuation of Pay. Record in the top portion of the T&A.

Applies To: U.S. Customs Service Employees Only

Entry Instructions: Enter **37** in the Pr field and **17** in the TC field. Enter the amount of premium pay in **dollars and cents** in the Week 1/Week 2 fields. Enter the whole dollar amount (up to 4 digits) in the Week 1 field. Enter the cents (2 digits) in the second and third positions of the Week 2 field. Do not enter data in the fractions portion of this field. The maximum amount allowed in one pay period is \$9,999.99.

Example: To record \$999.11, enter **999** in the Week 1 field and **11** in the second and third positions of the Week 2 field.

To record \$1,302.00, enter **1302** in the Week 1 field and **00** in the second and third positions of the Week 2 field.

TC 17, Prefix 38, 1911 Hours – Intermittent

Used To Record: The number of 1911 overtime hours worked by intermittent employees and used for reporting and tracking purposes only. Record in the top portion of the T&A.

Applies To: U.S. Customs Service Intermittent Employees Only

Entry Instructions: Enter **38** in the Pr field and **17** in the TC field. Enter the 1911 overtime hours in the applicable Week 1/Week 2 fields.

The hours recorded will not be included with the total sum of hours accumulated from these fields for the Total Time.

TC 17, Prefix 40, INS 1931 Act O/T – Air/Sea Weekdays

Used To Record: Overtime compensation for immigration officers and other eligible employees who perform inspections of steamships and airplanes on non-holiday workdays and Saturdays as authorized by the March 2, 1931 Act. Record in the top portion of the T&A.

Applies To: Immigration and Naturalization Service (INS) Full-time Employees

Entry Instructions: Enter **17** in the TC field and **40** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

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Time is reported in increments of half days depending upon the number of hours worked. Night differential does not apply to this compensation.

Full-Time Employees

A full-time employee may work a maximum of 20 hours per day or 120 hours per week on Monday through Saturday.

Employees performing immigration inspections for at least one hour will receive compensation for more hours than actually worked at the base rate. Use the table below to report time worked.

Hours Worked	Hours Reported
1.0* – 2.3 4.0	
3.0 – 4.3	8.0
5.0 – 6.3	12.0
7.0 – 8.3	16.0
9.0 or more	20.0

Overtime hours greater than zero must be divisible by 4.

Inspectional duty overtime on holidays must be reported as 1931 Act overtime, rather than as holiday worked.

Part-time and Intermittent Employees

Part-time and intermittent employees cannot work 1931 Act overtime on non-holiday weekdays and Saturdays. Air/Sea overtime for Sunday and/or holidays may be recorded using TC 17, Prefix 43.

Time amounting to less than one hour spent on inspection duty is compensable under Title 5 overtime. **Exception:** When duty and “roll-back” time equal one or more hours, even if the actual duty time is less than one, the pay is compensable under 1931 Act entitlement.

TC 17, Prefix 41, INS 1931 Act O/T – Land Border Weekdays

Used To Record: Overtime compensation for immigration officers and other eligible employees who perform inspections of trains and other vehicles on non-holiday weekdays and/or Saturdays as authorized by the March 2, 1931 Act. Record in the top portion of the T&A.

Applies To: Immigration and Naturalization Service (INS) Full-time Employees.

Entry Instructions: Enter **17** in the TC field and **41** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

Recording 1931 Act O/T Land Border Weekdays is the same as recording 1931 Act Air/Sea Weekdays. See TC 17, Prefix 40, for instructions.

TC 17, Prefix 42, INS 1931 Act O/T Not Worked

Used To Record: Time not worked for immigration officers and other eligible employees who perform inspections of steamships, trains, airplanes, and other vehicles as authorized by the March 2, 1931 Act. (This is the difference between entitlement hours and hours actually worked.) Record in the top portion of the T&A.

Applies To: Immigration and Naturalization Service (INS) employees who perform 1931 Act inspectional overtime duty.

Entry Instructions: Enter **17** in the TC field and **42** in the Pr field. Enter the appropriate amount of time in the applicable Week 1/Week 2 fields, in increments of quarter hours.

Enter inspection hours to be paid under TC 17, Prefix 40, 41, 43, and/or 44. Record hours not worked in increments of quarter hours under TC 17, Prefix 42. The hours recorded under TC 17, Prefix 42, must be less than the total hours recorded under TC 17, Prefix 40, 41, 43, and 44.

TC 17, Prefix 43, INS 1931 Act O/T – Air/Sea Sunday/Holiday

Used To Record: Overtime compensation for immigration officers and other eligible employees who perform inspections of steamships and airplanes on Sundays and/or holidays, as authorized by the March 2, 1931 Act. Record in the top portion of the T&A.

Applies To: Immigration and Naturalization Service (INS) Employees.

Entry Instructions: Enter **17** in the TC field and **43** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

Full-time Employees

A full-time employee may be paid 16 to 36 hours per Sunday or holiday in increments of 4. Weekly hours cannot exceed 108.

Part-time and Intermittent Employees

A part-time or intermittent employee may be paid 16 hours per Sunday or holiday. For hours up to the first 8 hours of inspectional duty worked, 16 hours of entitlement are reported as 1931 Act overtime. After the first 8 hours worked, the time would be reported as Title 5 overtime (1945 Act). The weekly maximum hours is 48.

Recording 1931 Act Overtime on a Holiday

If an employee performs inspection duties on a holiday, enter these hours under the appropriate ship inspection TC. Record the hours to be paid. If an employee performs non-inspection duties on a holiday, enter those hours under TC 31 (Holiday Worked) if the holiday is included

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in the employee's tour of duty, or under TC 01, when appropriate, for part-time or intermittent employees.

TC 17, Prefix 44, INS 1931 Act O/T – Land Border Sun/Hol

Used To Record: Overtime compensation for immigration officers and other eligible employees who perform inspections of trains and other vehicles on Sundays and/or holidays as authorized by the March 2, 1931 Act. Record in the top portion of the T&A.

Applies To: Immigration and Naturalization Service (INS) Employees.

Entry Instructions: Enter **17** in the TC field and **44** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

Recording 1931 Act land border on Sunday and holidays is the same as recording 1931 Air/Sea Sunday/Holiday. See TC 17, Prefix 43, for instructions. Weekly hours cannot exceed 108.

Note: TC 17, Prefixes 40, 41, 43, or 44 must reflect the number of hours to be paid. The system will compute the number of hours worked by subtracting the hours not worked (TC 17, Prefix 42) from the hours of payment.

TC 17, Prefix 45, Continuation of Pay

Used To Record: Hours of continuation of pay that a Customs Officer is entitled to compensation for lost overtime wages. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers.

Rate: Two times the basic hourly rate.

Continuation of pay is excluded from the \$25,000 fiscal year cap limitation.

Entry Instructions: Enter **17** in the TC field and **45** in the Pr field. Enter the appropriate amount of time on continuation of pay in the applicable Week 1/Week 2 fields.

TC 17, Prefix 46, Military or Court Leave

Used To Record: Hours of military or court leave that a Customs Officer is entitled to compensation for lost overtime wages. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers

Rate: Two times the basic hourly rate

Military and court leave are excluded from the \$25,000 fiscal year cap limitation.

Entry Instructions: Enter **17** in the TC field and **46** in the Pr field. Enter the appropriate amount of time on mili-

tary or court leave in the applicable Week 1/Week 2 fields.

TC 17, Prefix 50, Travel Reimbursements

Used To Record: Consolidated travel reimbursement payment amounts. For payment purposes, travel reimbursements are not considered wages, are non-taxable, and are not subject to any deductions, collections, or garnishments. Travel reimbursements will not be reported on the employee's W-2. Record in the top portion of the T&A.

Applies To: Bureau of the Census Field Representatives (FR), U.S. Merit Systems Protection Board, and Farm Service Agency-County Offices **only**.

Entry Instructions: Enter **17** in the TC field and **50** in the Prefix field. Enter the **whole dollar amount** in the Week 1 field and the **cents amount** in the Week 2 field.

Example 1: The amount to be reported is \$9,999.99. Enter **999** in positions 1, 2, and 3 of the hours portion of the Week 1 field and **9** in position 4, the fractions portion of the Week 1 field. Enter the remaining amount of \$.99 as **099** in positions 1, 2, and 3 of the hours portion of the Week 2 field. Do not complete the fractions portion of the Week 2 field.

Example 2: The amount to be reported is \$99.99. Enter **009** in positions 1, 2, and 3 of the hours portion of the Week 1 field and **9** in position 4, the fractions portion of the Week 1 field. Enter the remaining amount of \$.99 as **099** in positions 1, 2, and 3 of the hours portion of the Week 2 field. Do not complete the fractions portion of the Week 2 field.

TC 17, Prefix 50, is included in the total sum of the prefix, transaction, and suffix codes in the Total transaction field of the T&A. However, the monetary amount is not included in the total sum of hours accumulated from these fields for the Total Time. Special Employee Code 34 is used with TC 17, Prefix 50.

TC 17, Suffix 1, Sales Commissions

Used To Record: Special pay entitlements resulting from the sale of Smithsonian publications. Record in the top portion of the T&A.

Applies To: Smithsonian Institution Employees Only

Entry Instructions: Enter **17** in the TC field and **1** in the Suffix field. Enter the monetary amount in **dollars and cents** in the applicable Week 1/Week 2 fields. For example, \$99.99 would be entered as **9999** in the Week 1 field. If the amount is greater than \$99.99, the remaining

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amount would be entered in the Week 2 field as appropriate. If the amount exceeds \$199.98, enter TC 17, Shift Suffix 1, and the amount on the next line.

TC 17, Suffix 4, Incentive Pay

Used To Record: The monetary amount of special pay entitlements. Record in the top portion of the T&A.

Applies To: Bureau of the Census and Bureau of the Public Debt Employees Only.

Entry Instructions: Enter **17** in the TC field and **4** in the Suffix field. Enter the monetary amount in **dollars and cents** in the applicable Week 1/Week 2 fields. For example, \$99.99 would be entered as **9999** in the Week 1 field. If the amount is greater than \$99.99, the remaining amount would be entered in the Week 2 field as appropriate. If the amount exceeds \$199.98, enter TC 17, Suffix 4, and the amount on the next line. The amount cannot exceed \$300.00.

TC 17, Suffix 5, Ship Inspection Overtime Pay

Used To Record: Overtime hours for ship inspection. Record in the top portion of the T&A.

Applies To: Federal Communications Commission Employees Only

Rate: Hourly base rate plus 1/2 times base rate

Hours Worked	Equivalent Overtime Hours
1 – 2	4
2 1/4 – 4	8
4 1/4 – 6	12
6 1/4 – 8	16
8 1/4 or more	20

Monday through Saturday

- For each 2-hour increment, give the employee 4 hours pay (1/2 day).
- The employee must work at least 1 hour of overtime. Overtime pay must not exceed 20 hours (2 1/2 days). This is in addition to any regular compensation per day.

Sundays and Holidays

- For each inspection requiring 1 through 8 hours of overtime, the employee is entitled to 16 hours of overtime pay (2 days).
- The employee must work at least 1 hour of overtime.
- Overtime pay must not exceed 36 hours per day (4 1/2 days).
- For each inspection requiring over 8 hours of overtime, hours of pay will be calculated based on 2-hour

increments. Use the chart shown above for detailed calculations.

Entry Instructions: Enter **17** in the TC field and **5** in the Suffix field to record the number of hours the employee is due overtime pay, not the actual hours worked. Calculate overtime as described above.

TC 17, Suffix 6, Services/Payment

Used To Record: The monetary amount an employee is to receive in gratuity for services rendered. At the time the service was rendered, no cash was transferred from the customer to the employee (e.g., credit card purchase, etc.). Record in the top portion of the T&A.

Applies To: Senate Restaurants Employees Only

Entry Instructions: Enter **17** in the TC field and **6** in the Suffix field. Enter the monetary amount in **dollars and cents** in the applicable Week 1/Week 2 fields. Payment will be made to the employee from this entry, and the amount entered will be reported on the employee's W-2.

An amount up to \$99.99 may be entered in the Week 1 field.

Example: The total allowance amount is \$99.99. Enter **9999** in the Week 1 field.

If the total allowance is more than \$99.99, enter the remaining amount in the Week 2 field.

If the total amount exceeds \$199.98, go to the next line.

TC 17, Suffix 7, Tips-Cash Received

Used To Record: The monetary amount an employee has received in tips which is to be reported for tax purposes. The employee was given the monies at the time that the service was rendered. Record in the top portion of the T&A.

Applies To: Senate Restaurants and National Oceanic and Atmospheric Administration Only

Entry Instructions: Enter **17** in the TC field and **7** in the Suffix field. Enter the monetary amount in **dollars and cents** in the applicable Week 1/Week 2 fields. Payment will not be made from this entry. These tips are reported as income on the W-2.

An amount up to \$99.99 may be entered in the Week 1 field.

Example: The total allowance amount is \$99.99. Enter **9999** Week 1 field.

If the total allowance is more than \$99.99, enter the remaining amount in the Week 2 field.

If the total amount exceeds \$199.98, go to the next line.

Note: Tips cannot be reported in the last pay period paid in the calendar year. They may be entered, however, on

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corrected T&A's being processed for prior pay periods which are submitted in the last pay period paid in the calendar year.

TC 17, Suffix 8, Chauffeur Driven Auto

Used to Record: Value of Chauffeur-driven vehicle usage, in **dollars and cents**. Record in the top portion of the T&A.

Applies To: All employees

The value of chauffeur-driven vehicle usage to be reported is based on the following calculations: (1) the percentage of miles driven for commuting purposes multiplied by the annual value of the vehicle, (2) the fuel cost of \$0.55 multiplied by the number of miles driven, and (3) the value of the chauffeur services provided. Time-keepers should follow agency guidelines to obtain the amount to be reported.

The amount must be reported by the last pay period of the tax year. Otherwise, agencies must (1) submit the data on Form AD-343, Payroll Action Request, and (2) contact the National Finance Center. A delay in reporting will result in the issuance of an incorrect W-2. This information must be reported for separated employees at the time of separation.

Entry Instructions: Enter **17** in the TC field and **8** in the Suffix field. Enter the **whole dollar amount** in the Week 1 field and the **cents amount** in the Week 2 field.

Example: The total amount for a chauffeur -driven vehicle is \$9,999.99. Enter **999** in positions 1, 2, and 3 of the hours portion of the Week 1 field and **9** in position 4, the fractions portion of the Week 1 field. Enter the remaining amount of \$.99 as **099** in positions 1, 2, and 3 of the hours portion of the Week 2 field. Do not complete the fractions portion of the Week 2 field.

TC 17 and Suffix 8 will be included in the total sum of the Prefix, Transaction, and Suffix codes in the Total Transaction field of the T&A. However, the monetary amount is not included in the total sum of hours accumulated from these fields for the Total Time.

TC 17, Suffix 9, Parking

Used to Record: The monetary amount in excess of \$175 per month for which an employee is being reimbursed by the agency for parking fees or receives free parking valued in excess of \$175. This fringe benefit is taxable and will be reported on the employee's W-2. Record in the top portion of the T&A.

Applies To: All employees who receive qualified parking benefits.

Parking fees may be recorded biweekly, monthly, quarterly, semiannually, or annually, but must be reported by the end of the tax year (usually Pay Period 24). Time-keepers should follow agency reporting guidelines. Report this information for separated employees at the time of separation.

Record parking fees on the T&A by the last pay period of the tax year. Otherwise, (1) submit the data on Form AD-343, Payroll Action Request, and (2) contact NFC, Payroll/Personnel Operations Section. A delay in reporting will result in the issuance of an incorrect W-2. The W-2 will be adjusted to include the parking fees once Form AD-343 is processed.

Entry Instructions: Enter **17** in the TC field and **9** in the Suffix field. Enter the **whole dollar amount** in the Week 1 field and the **cents amount** in the Week 2 field.

Example 1: The amount to be reported is \$9,999.99. Enter **999** in positions 1, 2, and 3 of the hours portion of the Week 1 field and **9** in position 4, the fractions portion of the Week 1 field. Enter the remaining amount of \$.99 as **099** in positions 1, 2, and 3 of the hours portion of the Week 2 field. Do not complete the fractions portion of the Week 2 field.

Example 2: The amount to be reported is \$99.99. Enter **009** in positions 1, 2, and 3 of the hours portion of the Week 1 field and **9** in position 4, the fractions portion of the Week 1 field. Enter the remaining amount of \$.99 as **099** in positions 1, 2, and 3 of the hours portion of the Week 2 field. Do not complete the fractions portion of the Week 2 field.

TC17 Suffix 9 is included in the total sum of the Prefix, Transaction, and Suffix codes in the Total Transaction field of the T&A. However, the monetary amount is not included in the total sum of hours accumulated from these fields for the Total Time.

TC 18, Overtime Grain Appeal

Used To Record: Overtime hours spent performing grain appeal inspections. Record in the top portion of the T&A.

Applies To: All Federal Grain Inspection Service Employees, except Senior Executives

Rate: One and one-half times base rate. The biweekly limitation of the gross pay for the top step of Grade GS-15 does not apply to this pay.

Entry Instructions: Enter **18** in the TC field and the number of hours worked in excess of the basic workweek for grain appeal inspections in the applicable Week

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1/Week 2 fields.

Entry Instructions: Enter **18** in the TC field and the number of hours worked in excess of the basic workweek for grain appeal inspections in the applicable Week 1/Week 2 fields. If the grain appeal inspection occurs during the night differential period (6:00 p.m. and 6:00 a.m.), use a TC applicable to night differential for overtime (or compensatory time).

TC 19, Overtime Over 8

Used To Record: Work performed in excess of 8 hours on any 1 day within the 40-hour basic workweek. Record in the top portion of the T&A.

Applies To: Full-time/Part-time General Schedule Employees

Full-time/Part-time Federal Wage System Employees

Intermittent Employees

Youth Opportunity Campaign Program Employees

Rate: (1) For an employee exempt from FLSA, one and one-half times base hourly rate not to exceed the base rate for GS10/Step 1 (2) For an employee nonexempt from FLSA, the applicable FLSA overtime rate.

Retirement and thrift savings plan deductions are always computed at the employee's current base pay even though the over 8 hours are paid at an overtime rate. If the hours of work are performed in excess of 8 hours on any 1 day to complete the 40-hour basic workweek, the retirement and thrift savings plan deductions are still computed at the employee's base rate of pay.

For employees who fill in nonpay status with TC 19, retirement and thrift savings plan deductions are computed at the current base pay.

Full-time General Schedule and Federal Wage System Employees

If the employee is on LWOP during the basic workweek and performs work in excess of 8 hours in any 1 day to fill-in or complete his/her 40-hour workweek, record the first 8 hours using the base pay transaction code (01, 04, 05, etc.) and the hours over 8 using TC 19. (For AWS employees, TC 19 would be reported for hours above the daily tour or 8, whichever is greater based on 80 hours per pay period.)

Part-time/Intermittent General Schedule and Federal Wage System Employees

Use TC 19 to record the hours worked in excess of 8 hours in any 1 day.

Call-Back Time. A minimum of 2 hours of premium pay is granted to employees who are called back to their place

of employment to perform work. If the employee performs 2 or more hours of work, record the call-back time over 8 but within 40 hours using TC 19. If the employee performs less than 2 hours of work, record the call-back time for which work was performed in 15-minute increments, using TC 19. Record the balance of the 2 hours for which no work was performed using TC 30, Overtime Call Back No Work Performed.

Entry Instructions: Enter the base hours under TC 01. The total hours recorded using TC 01 (up to 8 hours per day) and TC 19 (over 8 hours per day) cannot exceed 40 hours per week. Enter **19** in the TC field and the number of hours worked in excess of 8 hours on any 1 day to complete the 40-hour basic workweek in the applicable Week 1/Week 2 fields.

TC 19, Prefix 97, Overtime–Scuba Diving 175%

Used To Record: Overtime over 8 hours in a day actually spent in the water while engaged in diving operation performed outside the regular tour of duty. Record in the top portion of the T&A.

Applies To: Federal Wage System Employees

Rate: 175% of environmental differential rate

Entry Instructions: Enter **97** in the Pr field and **19** in the TC field. Enter the number of hours (minimum 1 hour) outside the regular tour of duty used in a diving operation in the applicable Week 1/Week 2 fields.

TC 21, Overtime–Premium Rate

Used To Record: Overtime hours performed outside the basic 40-hour workweek. For Alternate Work Schedule Codes 5 or 8, record the hours over 80 hours per pay period. Record in the top portion of the T&A.

Applies To: All Employees except Senior Executives

Rate: One and one-half times base rate or FLSA rate
Note: National Civilian Community Corps employees are paid at abase rate.

Do not use TC 21 to record hours worked in excess of the basic workweek if:

- the overtime worked is used to fill-in the basic workweek. (The employee was in nonpay status.)
- the employee is to receive compensatory time off in lieu of overtime pay

Call-Back Time. A minimum of 2 hours of premium pay is granted to employees who are called back to their place of employment to perform work. If the employee performs 2 or more hours of work, record all of the call-back time using TC 21. If the employee performs less than 2 hours of work, record the call-back time for which work was performed in 15-minute increments, using TC

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21. Record the balance of the 2 hours for which no work was performed using TC 30, Overtime Call Back No Work Performed.

Law Enforcement Officer Employees. Overtime pay for FLSA exempt law enforcement officers who are paid more than GS-10, Step 1, is either paid at one and one-half times GS-10, Step 1, or the base rate of pay, whichever is greater. Any overtime earned after January 1, 1991, is calculated using an interim geographic adjustment or locality comparability adjustment.

Entry Instructions: Enter **21** in the TC field and the number of overtime hours worked outside the basic workweek in the applicable Week 1/Week 2 fields. Retirement contributions are not deducted from TC 21. See the instructions for Suffix Codes 5 through 8 in the "Recording Time" section for "overtime over 8 hours in a day" outside the basic 40-hour workweek requirement.

TC 21, Prefix 20, Overtime Paid At Double Rate

Used To Record: Overtime hours worked by Customs Officers that are calculated at two times the basic hourly rate. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only.

Rate: Two times the basic hourly rate

Note: Basic pay includes locality pay and excludes premium/differential pay.

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 within a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **21** in the TC field and **20** in the Pr field. **Note:** Employees entitled to Customs Officers Pay Reform are only entitled to TC 21 with an appropriate entry in the Pr field. Enter the appropriate number of hours to be paid in the applicable Week 1/Week 2 fields.

TC 21, Prefix 22, Call Back OT Double Rate

Used To Record: Hours worked (minimum of 2) for which compensation is authorized and for which the Customs Officer is required to return to his/her place of work. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Two times the basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject. Work must begin at least 1 hour after the end of any previous regularly scheduled tour of duty and end at least 1 hour before the beginning of the following regularly scheduled tour of duty. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 within a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **21** in the TC field and **22** in the Pr field. **Note:** Employees entitled to Customs Officers Pay Reform are only entitled to TC 21 with an appropriate entry in the Pr field. Enter the appropriate number of hours in the applicable Week 1/Week 2 fields.

TC 21, Prefix 30, Commute OT Triple Rate

Used To Record: The amount of time the Customs Officer is entitled to be paid as compensation for commuting time. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Three times the basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 within a single fiscal year, as authorized by Customs Officers Pay Reform. **Note:** Work must begin within 16 hours of the last regularly scheduled work assignment and more than 2 hours before the next regularly scheduled work assignment.

Entry Instructions: Enter **21** in the TC field and **30** in the Pr field. **Note:** Employees entitled to Customs Officers Pay Reform are only entitled to TC 21 with an appropriate entry in the Pr field. Enter the appropriate number of hours in the applicable Week 1/Week 2 fields.

TC 21, Prefix 97, Overtime—Scuba Diving 175%

Used To Record: Overtime hours actually spent in the water while engaged in diving operation performed outside the regular tour of duty. Record in the top portion of the T&A.

Applies To: Federal Wage System Employees

Rate: 175% of environmental differential rate

Entry Instructions: Enter **21** in the TC field, **97** in the Pr field, and the number of hours (minimum 1 hour) in the applicable Week 1/Week 2 fields.

TC 22, Overtime Double for Sunday Work

Used To Record: Overtime hours worked to perform inspection and quarantine services on Sunday. Record in the top portion of the T&A.

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Applies To: All Animal and Plant Health Inspection Service Employees except Senior Executives

Rate: Two times the hourly base rate. The biweekly limitation of the gross pay for the top step of Grade GS-15 does not apply to this pay.

Night Differential. The employee is also entitled to night differential payment for all hours of work performed between 6:00 p.m. and 6:00 a.m. Record the hours that fall within the night differential period using TC 13. See TC 13 instructions.

Travel. Record the hours allowed for commuted travel for Sunday work using TC 23. Travel hours are payable at the regular overtime rate and are subject to the maximum overtime rate restriction of GS-10 Step 1.

Entry Instructions: Enter **22** in the TC field and the number of hours of work performed on Sunday for inspection, quarantine, and auxiliary services for United States imports and exports in the applicable Week 1/Week 2 fields. Use TC 22 only if the employee's regularly scheduled tour of duty does not include Sunday work and if the work performed is overtime.

TC 23, Overtime Travel Under FLSA

Used To Record: Hours of travel away from the official duty station outside the tour of duty for which an employee is entitled to compensation under FLSA. Record in the top portion of the T&A.

Applies To: Nonexempt FLSA Employees Only

Does Not Apply To: Employees entitled to Customs Officers Pay Reform

Rate: FLSA overtime

Entry Instructions: Enter **23** in the TC field and the number of overtime hours worked outside the basic workweek in the applicable Week 1/Week 2 fields.

Note: Hours of travel which occur during the basic workweek must be reported using TC 01. Forty hours of regular time (including leave) must be recorded before TC 23 can be used.

TC 24, Overtime Travel Under Title 5

Used To Record: Hours of travel for purposes which are compensable under Title 5 and FLSA. See 5 CFR 550.112(g) and FPM Letter 551-24. Record in the top portion of the T&A.

Applies To: All Employees, Except Wage Marine Employees and Senior Executives

Rate: One and one-half times base rate

Entry Instructions: Enter **24** in the TC field and the number of hours of travel which are performed outside the regular working hours on a workday or nonworkday in the applicable Week 1/Week 2 fields.

TC 25, Overtime Over 40 With Night Differential

Used To Record: Hours of regularly scheduled work performed outside the basic 40-hour workweek during the night differential period. For alternate work schedule Codes 5 or 8, record hours of work over 80 hours per pay period. Record in the top portion of the T&A.

Applies To: Full-time/Part-time General Schedule Employees

Does Not Apply To: Employees entitled to Customs Officers Pay Reform

Rate: Hourly overtime rate plus 10 percent base rate for night differential

Entry Instructions: Enter **25** in the TC field and the number of regularly scheduled overtime hours worked that fall between the hours of 6:00 p.m. and 6:00 a.m. in the applicable Week 1/Week 2 fields. Night differential may not be paid for occasional overtime worked. A regularly scheduled tour of duty must be authorized in advance of the administrative workweek.

Exception 1: Night differential in addition to overtime payment for employees performing grain appeal inspections may be paid only if the overtime is worked during the hours of services established at the point of inspection. Overtime work on grain appeal performed outside the established hours must be reported using TC 18, Overtime Grain Appeal.

Exception 2: Employees, whether full-time, part-time, or intermittent, engaged in meat and poultry inspection work are entitled to night differential for all regular and occasional overtime performed between 6:00 p.m. and 6:00 a.m.

TC 26, Overtime Over 8 With Night Differential

Used To Record: Regularly scheduled work performed during the night differential period in excess of 8 hours on any 1 day within the 40 hour basic workweek. Record in the top portion of the T&A.

Applies To: Full-time/Part-time General Schedule Employees

Youth Opportunity Campaign Program Employees

Does Not Apply To: Employees entitled to Customs Officers Pay Reform

Rate: Hourly overtime rate plus 10 percent base rate for night differential

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For eligible employees, retirement and thrift savings plan deductions are computed on the employee's current base pay for the hours reported using TC 26 even though the hours are paid at the overtime rate.

For employees who fill in nonpay status with TC 26, retirement and thrift savings plan deductions are computed at the base rate of pay.

Night differential may not be paid for occasional overtime worked. A regularly scheduled tour of duty must be authorized in advance of the administrative workweek and must be scheduled to recur on successive days or after specified intervals. Employees engaged in meat and poultry inspection work are entitled to night differential for all overtime work performed between 6:00 p.m. and 6:00 a.m., whether or not it was scheduled as part of the regularly scheduled workweek.

Full-time General Schedule Employees

If the employee was on LWOP during the basic workweek and performed work during the night differential period in excess of 8 hours in any 1 day to fill-in or complete the basic workweek, record the hours over 8 using TC 26.

Record any regularly scheduled hours worked in excess of 40 hours in the workweek during the night differential period. If not regularly scheduled, the time should be recorded using TC 21 or TC 25.

Part-Time General Schedule Employees

Use TC 26 to record the hours worked in excess of 8 hours in any 1 duty day if the hours of work are within the night differential period.

Entry Instructions: Enter the base hours under TC 01. Enter **26** in the TC field and the number of regularly scheduled overtime hours worked within the night differential period, in excess of 8 hours on any 1 day to complete the 40-hour basic workweek in the applicable Week 1/Week 2 fields. The hours for TC 26 cannot exceed the hours for TC 01. The total hours recorded using TC 11 (up to 8 hours per day) and TC 26 (over 8 hours per day) cannot exceed 40 hours per week.

TC 27, Overtime Plus 10% of Overtime Rate

Used To Record: Engineer Officers (Occupational Series 9931, 9932, 9933, and 9934) entitlement to overtime pay for dirty work. Record in the top portion of the T&A.

Applies To: Full-time/Part-time Wage Marine Engineer Officers Only

Rate: Hourly rate for overtime plus 10 percent. Multiply the overtime rate by 1.1 and round to the nearest cent. No other premium compensation is payable.

Entry Instructions: Enter **27** in the TC field and the number of overtime hours performed for dirty work in the applicable Week 1/Week 2 fields.

TC 29, Credit Hours Worked

Used To Record: Hours worked in excess of the basic work requirement, approved by the employee's agency, at the option of the employee in order to vary the length of the workday or workweek under certain alternative work schedules. The excess hours worked are not considered overtime hours.

Applies To: Full-time/Part-time General Schedule Employees (excluding SES employees). Federal Wage System Employees

In order for an employee to be eligible to earn credit hours, enter 7 or 8 in the AWS field. If the AWS field is not coded 7 or 8, the employee will not be allowed to earn credit hours. The hours recorded under TC 29 will automatically be disallowed and the T&A will not reject.

A full-time employee on a flexible schedule may accumulate up to 24 hours of credit hours which may be carried over from one biweekly pay period to the next. **Note:** General Accounting Office employees may accumulate a maximum of 10 hours of credit hours which may be carried over from one biweekly pay period to the next. A part-time employee is limited on a pro-rata basis and may carry over an amount equal to 1/4 of the biweekly work requirement. For example, a part-time employee who is scheduled to work 40 hours per pay period could accumulate a maximum of 10 credit hours ($1/4 \times 40 = 10$).

If the database balance plus any credit hours earned but not used during the current pay period reflect a balance of more than 24 hours of credit hours earned,

the hours in excess of 24 will not automatically be disallowed and the T&A will not reject.

See TC 50, Credit Hours, for recording hours of paid absence that are to be charged to the employee's credit hours account.

Entry Instructions: Enter **29** in the TC field and the credit hours worked in the applicable Week 1/Week 2 fields.

TC 30, Overtime Call Back No Work Performed

Used To Record: The number of hours of premium pay entitlement for employees called back to their place of employment when no work was performed. An employee is entitled to a minimum of 2 hours of premium pay. Record in the top portion of the T&A.

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Applies To: All Employees, Except Wage Marine Employees and Senior Executives

Rate: One and one-half times base rate

Entry Instructions: If the employee performs 2 or more hours of work, record all of the call-back time using the appropriate overtime transaction code.

If the employee performs less than 2 hours of work, the call-back time for which work was performed is recorded, in 15 minute increments, using the appropriate overtime transaction code. Enter **30** in the TC field and the balance of the 2 hours for which no work was performed in the Week 1/Week 2 fields.

TC 31, Holiday Worked

Used To Record: Hours of work performed during an employee's regularly scheduled basic tour of duty on a day designated as a holiday for which the employee is entitled to holiday premium pay. Record in the top portion of the T&A.

Applies To: Full-time/Part-time General Schedule Employees

Full-time/Part-time Federal Wage System Employees

Summer Employment Program for Youth (**over 90 days**)

Rate: Base rate of pay

If the employee is not entitled to premium pay, record the hours worked on a holiday using TC 01.

If the employee is on an alternate work schedule (AWS), a minimum of 2 hours and not more than 9 or 10 hours, depending upon the employee's AWS, may be recorded using TC 31.

If 2 holidays occur in a single pay period, the time recorded using TC 31 can exceed 8 hours.

In addition to recording the holiday hours worked, record the employee's regularly scheduled duty hours for the day designated as a holiday using TC 66, Other Leave.

If an employee works on a day designated as a holiday outside of the regularly scheduled tour of duty, use the appropriate overtime transaction code.

If the employee was scheduled to work on a holiday but is called for military duty or an injury occurs, use TC 31 in conjunction with the following transaction codes:

Code	Name
65	Regular Military Leave
67	Injury Leave
68	Emergency Military Leave

For Federal Wage System employees, enter Suffix 1, 2, 3, or 4 when using TC 31 to record premium pay for holiday hours worked.

Full-time General Schedule and Federal Wage System Employees

Full-time General Schedule and Federal Wage System employees who have a regularly scheduled basic tour of duty are entitled to base pay and, if applicable, night or shift differentials for a nonworked holiday which occurs within the regularly scheduled basic workweek. If a holiday does not fall on the employee's regularly scheduled workday, the workday which is considered to be the holiday will depend upon the employee's schedule and the actual day of the holiday. The designated holiday is set forth by the Office of Personnel Management, Departmental, and agency regulations.

Full-time Employees With an Alternate Work Schedule

Full-time employees on an alternate work schedule who perform nonovertime work on a holiday (or a day designated as the holiday) are entitled to base pay plus premium pay equal to base pay for the hours worked on the holiday. The holiday hours worked cannot exceed 9 hours or 10 hours depending upon the employee's alternate work schedule.

Part-time General Schedule and Federal Wage System Employees

Part-time General Schedule and Federal Wage System employees who have a regularly scheduled basic tour of duty are entitled to be excused or to receive premium pay only if the holiday falls within the scheduled tour of duty.

Intermittent Employees and Employees With an Appointment Limitation of Less Than 90 Days

Intermittent employees and employees with an appointment limitation of less than 90 days are not entitled to premium holiday pay. These employees receive the basic rate of compensation for the hours worked on a holiday. The 90 day requirement does not apply to employees compensated on an annual or monthly basis.

Exception: If the employee has been employed for a continuous period of 90 days or more, under one or more appointments, without a break in service, he/she is entitled to pay for a nonworked holiday plus premium pay for the holiday hours worked.

Entry Instructions: Enter **31** in the TC field and record the number of hours (minimum 2; maximum 16) the employee worked on a day designated as a holiday in the applicable Week 1/Week 2 fields only if the employee is entitled to premium holiday pay.

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TC 31, Prefix 10, Holiday Pay Regular Rate

Used To Record: Hours of any regularly scheduled work performed on a holiday, including those holidays declared by Executive Order.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Basic hourly rate for the hours worked on a holiday

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 within a single fiscal year, as authorized by Customs Officers Pay Reform. Record in the top portion of the T&A. **Note:** Customs officers do not have the same entitlement to a 2-hour minimum, as is applicable to other employees under TC 31.

Entry Instructions: Enter **31** in the TC field and **10** in the Pr field. **Note:** Employees entitled to Customs Officers Pay Reform are only entitled to the TC 31 with an appropriate entry in the Pr field. Enter the appropriate number of hours in the applicable Week 1/Week 2 fields.

TC 31, Prefix 97, Holiday–Scuba Diving 175%

Used To Record: Time actually spent in the water while engaged in diving operation performed on a holiday. Record in the top portion of the T&A.

Applies To: Federal Wage System Employees

Rate: 175% of environmental differential rate

Entry Instructions: Enter **97** in the Pr field, **31** in the TC field, and the number of hours (minimum 1 hour) worked in the applicable Week 1/Week 2 fields.

TC 32, Compensatory Time Worked

Used To Record: The hours of irregular or occasional overtime work for which the employee is required or has elected to take time off in lieu of receiving overtime pay. Record in the bottom portion of the T&A.

Applies To: Full-time/Part-time General Schedule Employees and Federal Wage System Employees

Does Not Apply To: Employees entitled to Customs officers Pay Reform

Rate: Time off from the scheduled basic workweek on an hour for hour basis, or, monetary payment at the overtime rate in effect for the work period in which it was earned if the compensatory time is not taken within the established timeframe.

Regulations governing the earning of overtime pay also apply to earning compensatory time. Compensatory time must be worked outside the employee's regularly scheduled tour of duty. The amount of time off must not exceed the time spent performing irregular or occasional overtime work.

Compensatory time may be earned to repay time off for religious observance. See TC 32, Prefix 77, for detailed instructions.

Record the codes for the financial projects, activities, and locations benefitting from the compensatory time worked in the Remarks section.

Compensatory time earned may be liquidated by the end of the leave year, carried forward to the following year, or paid in full. Follow your agency policy regarding compensatory time payments/liquidation.

Federal Wage System Employees

To record the hours of compensatory time earned on the T&A, TC 32 must be used with suffixes 1, 2, or 3. These suffixes allow the earned compensatory time to be recorded at the prevailing rate of each shift.

For PC-TARE users, the Transaction Codes Table must be modified to change the pay status of TC 32 to

a *regular* TC. These changes must be made by your PC-TARE system administrator.

To facilitate T&A entry for PC-TARE Version 1.11 A timekeepers, compensatory time for non-Federal Wage System employees may be recorded in the top portion of the T&A. When TC 32 is recorded in the top portion of the T&A, accounting data must be entered unless a "2" was entered in the Accounting Data Code (AC) field. This accounting data is used for reporting purposes only.

Payment For Compensatory Time

The employee is paid for compensatory time when leaving the rolls or at the time designated by the agency. The employee is paid at the premium rate of pay that was in effect when the hours of overtime were actually performed.

When the employee must be paid for compensatory time, you must report through the channels of your organization, as appropriate, the employee's name, social security number, T&A contact point code, and the number of hours to be paid. This should be done during the last pay period being reported for an employee leaving the organization or at the time designated by the agency.

The personnel office must process Form AD-581, Lump Sum Leave or Compensatory Time Payments, for payment of compensatory leave. Reduce the hours paid from the Comp Balance field (PC-TARE) for interim

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payments of compensatory time. Enter *To Be Paid For (Number) Comp Hours*, in the Remarks section.

Entry Instructions: Enter **32** in the TC field and the number of overtime hours worked in the applicable Week 1/Week 2 fields. Enter TC 12 (in addition to TC 32) to record overtime worked during the night differential period that is subject to night differential.

Enter the total hours recorded under TC 32 in the Comp Accr field of the Leave section. Compensatory time may be accrued by FLSA exempt employees only to the extent that the aggregate compensation (gross pay) for the biweekly pay period does not exceed the gross biweekly pay for the top pay of Grade GS-15. The hours earned and the base or premium rate of pay applicable to those hours are maintained in the employee's database. **Note:** Regular compensatory time worked is the first category of premium pay that is cut back if the base pay plus premium pay exceeds the gross biweekly limitation. The personnel office can verify compensatory time balances by accessing IRIS Program IR139.

For FWS employees, enter 1, 2, or 3 in the suffix field.

TC 32, Prefix 77, Compensatory Time Worked Religious

Used To Record: The hours of irregular or occasional overtime work which the employee performs or accumulates to repay or accrue time used for religious observance. Record in the bottom portion of the T&A.

Applies To: Full-time/Part-time General Schedule Employees

Compensatory time off may be accumulated or advanced for religious observance. However, any advanced time granted (see TC 60) should be repaid by compensatory overtime worked by the end of the leave year in which the advanced time off was taken or by the date established by the agency. The agency may extend the time allowed to repay the advanced time off. Supervisors should review T&A's to assure repayment is made either by the end of the leave year or by the date established by the agency. The Compensatory Time for Religious Observance Report is generated for supervisors to monitor outstanding compensatory time balances to ensure that repayment is made in accordance with agency policy.

If an employee separates and maintains a positive balance of compensatory time worked for religious purposes, the compensatory time is paid at the basic rate of pay.

Compensatory time for religious observance is not subject to the premium pay provisions of Title 5 and FLSA.

Entry Instructions: Enter **77** in the Pr field and **32** in the TC field. Enter the number of compensatory hours worked for religious observance in the applicable Week 1/Week 2 fields to offset time off for religious observance.

Caution: Only TC 32, with Prefix 77, will reduce outstanding balances for compensatory time used for religious observance. Do not use TC 32 without the prefix to repay hours recorded against TC 60.

TC 33, Overtime Call Back No Work on Sunday

Used To Record: A minimum of 2 hours of premium pay entitlement for employees called back to perform animal inspection and plant quarantine services on Sunday when no work was performed. Record in the top portion of the T&A.

Applies To: All Employees

Rate: Two times base rate

If the employee performs 2 or more hours of work, record all of the time using TC 22 (plant quarantine and animal health import/export inspectors only). If the employee performs less than 2 hours of work, record the call-back time for which work was performed in 15-minute increments, using TC 22. Record the balance of the 2 hours for which no work was performed using TC 33.

Entry Instructions: Enter **33** in the TC field and the number of Sunday call back hours worked in the applicable Week 1/Week 2 fields.

TC 35, Union/Contract Negotiation

Used To Record: Union contract related activities occurring during the employee's normal working schedule. Record in the top portion of the T&A.

Applies To: Full-time/Part-time General Schedule Employees

Full-time/Part-time Federal Wage System Employees

Rate: Hourly base rate of pay

Listed below are the activities applicable to TC 35:

- Negotiation and renegotiation of collective bargaining agreements
- A contract reopener clause
- Negotiation meetings with the Federal Mediation and Conciliation Service (FMCS) and the Federal Service Impasses Panel (FSIP)

See TC's 36, 37, and 38 for additional transaction codes used to record authorized, official time used for participation in union related functions not listed above.

Entry Instructions: Enter **35** in the TC field and the number of hours the employee participates in or is a wit-

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ness for a union related, representational function in the applicable Week 1/Week 2 fields. For additional pay entitlement, use the appropriate suffix with TC 35.

TC 35, Prefix 05, Union/Contract Neg.
(Negotiations) (@ 15%)

Used To Record: Hours of union contract related activities (in 15-minute increments) occurring during the employee's tour of duty, when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject. This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **35** in the TC field and **05** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 35, Prefix 10, Union/Contract Neg.
(Negotiations) (@ 20%)

Used To Record: Hours of union contract related activities (in 15-minute increments) occurring during the employee's regular tour of duty, when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject. This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **35** in the TC field and **10** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 35, Prefix 15, Union/Contract Neg.
(Negotiations) (@ 15%)

Used To Record: Hours union contract related activities (in 15-minute increments) occurring during the employee's regular tour of duty, when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **35** in the TC field and **15** in the Pr field. Enter the appropriate amount of time in the applicable Week 1/Week 2 fields.

TC 35, Prefix 20, Union/Contract Neg.
(Negotiations) (@ 20%)

Used To Record: Hours of union contract related activities (in 15-minute increments) occurring during the employee's tour of duty, when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **35** in the TC field and **20** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 35, Prefix 50, Union/Contract Neg.
(Negotiations)

Used To Record: Hours of union contract related activities occurring on a regularly scheduled nonovertime Sunday that is not a holiday. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers Only

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Rate: Base pay plus 50 percent of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **35** in the TC field and **50** in the Pr field. Enter the appropriate number of hours in the applicable Week 1/Week 2 fields.

TC 36, Union/Midterm Negotiation

Used To Record: Union midterm related activities occurring during the employee's normal working schedule. Record in the top portion of the T&A.

Applies To: Full-time/Part-time General Schedule Employees

Full-time/Part-time Federal Wage System Employees

Rate: Hourly base rate of pay

Entry Instructions: Enter **36** in the TC field and the number of hours the employee participates in union related, representational functions in the applicable Week 1/Week 2 fields. Do not use TC 36 for the following union related activities:

- Negotiation and renegotiation of collective bargaining agreements
- A contract reopener clause
- Negotiation meetings with FMCS and FSIP

For additional pay entitlement, use the appropriate suffix with TC 36.

See TC's 35, 37, and 38 for additional transaction codes used to record authorized, official time the employee participated in other union related representational functions.

TC 36, Prefix 05, Union/Midterm Negotiations (@ 15%)

Used To Record: Hours of union midterm related activities (in 15-minute increments) occurring during the employee's regular tour of duty when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **36** in the TC field and **05** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 36, Prefix 10, Union/Midterm (Negotiations) (@ 20%)

Used To Record: Hours of union midterm related activities (in 15-minute increments) occurring during the employee's regular tour of duty, when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **36** in the TC field and **10** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 36, Prefix 15, Union/Midterm Neg. (Negotiations) (@ 15%)

Used To Record: Hours of union midterm related activities (in 15-minute increments) occurring during the employee's regular tour of duty, when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of regular hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

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Entry Instructions: Enter **36** in the TC field and **15** in the Pr field. Enter the appropriate amount of time in the applicable Week 1/Week 2 fields.

TC 36, Prefix 20, Union/Midterm Neg.
(Negotiations) (@ 20%)

Used To Record: Hours of union midterm related activities (in 15-minute increments) occurring during the employee's regular tour of duty, when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m.. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **36** in the TC field and **20** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 36, Prefix 50, Union/Midterm Neg.
(Negotiations)

Used To Record: Hours of union midterm related activities occurring on a regularly scheduled nonovertime Sunday that is not a holiday. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Base pay plus 50 percent of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **36** in the TC field and **50** in the Pr field. Enter the appropriate number of hours in the applicable Week 1/Week 2 fields.

TC 37, Union/Ongoing LMR Act

Used To Record: Union ongoing Labor Management Relations (LMR) related activities occurring during the employee's normal working schedule. Record in the top portion of the T&A.

Applies To: Full-time/Part-time General Schedule Employees

Full-time/Part-time Federal Wage System Employees

Rate: Hourly base rate of pay

Listed below are the activities applicable to TC 37:

- Labor-Management Committees
- Consultations
- OSHA Inspections
- Labor relations training for union representatives
- Formal and Weingarten-type meetings

See TC's 35, 36, and 38 for additional transaction codes used to record authorized, official time the employee participated in other union related representational functions.

Entry Instructions: Enter **37** in the TC field and the number of hours the employee participates in or is witness for a union related representational function in the applicable Week 1/Week 2 fields. For additional pay entitlement, use the appropriate suffix with TC 37.

TC 37, Prefix 05, Union/Ongoing LMR Activity
(@ 15%)

Used To Record: Hours of ongoing union labor management related activities (in 15-minute increments) occurring during the employee's regular tour of duty, when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **37** in the TC field and **05** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 37, Prefix 10, Union/Ongoing LMR Activity
(@ 20%)

Used To Record: Hours of ongoing union labor management related activities (in 15-minute increments) occurring during the employee's regular tour of duty, when the

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majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **37** in the TC field and **10** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 37, Prefix 15, Union/Ongoing LMR Activity (@ 15%)

Used To Record: Hours of ongoing union labor management related activities (in 15-minute increments) occurring during the employee's regular tour of duty when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight.. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **37** in the TC field and **15** in the Pr field. Enter the appropriate amount of time in the applicable Week 1/Week 2 fields.

TC 37, Prefix 20, Union/Ongoing LMR Activity (@ 20%)

Used To Record: Hours of ongoing union labor management related activities (in 15-minute increments) occurring during the employee's regular tour of duty, when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **37** in the TC field and **20** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 37, Prefix 50, Union/Ongoing LMR Activity

Used To Record: Hours of union ongoing labor management related activities occurring on a regularly scheduled nonovertime Sunday that is not a holiday. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Base pay plus 50 percent of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **37** in the TC field and **50** in the Pr field. Enter the appropriate number of hours in the applicable Week 1/Week 2 fields.

TC 38, Union/Grievance/Appeal Representation

Used To Record: Union grievance and appeal related activities occurring during the employee's normal working schedule. Record in the top portion of the T&A.

Applies To: Full-time/Part-time General Schedule Employees

Full-time/Part-time Federal Wage System Employees

Rate: Hourly base rate of pay

Listed below are the activities applicable to TC 38:

- Grievances
- Arbitrations
- Adverse Actions
- EEO Complaints
- Other complaints and appellate processes

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See TC's 35, 36, and 37 for additional transaction codes used to record authorized, official time the employee participated in other union related representational functions.

Entry Instructions: Enter **38** in the TC field and the number of hours the employee participates in or is a witness for a union related representational function in the applicable Week 1/Week 2 fields. For additional pay entitlement, use the appropriate suffix with TC 38.

TC 38, Prefix 05, Union/Grievances/Appeals Rep. (Representation) (@15%)

Used To Record: Hours of union grievances and appeals related activities (in 15-minute increments) occurring during the employee's regular tour of duty, when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **38** in the TC field and **05** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 38, Prefix 10, Union/Grievances/Appeals Rep. (Representation) (@ 20%)

Used To Record: Hours of union grievances and appeals related activities (in 15-minute increments) occurring during the employee's regular tour of duty, when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not

exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **38** in the TC field and **10** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 38, Prefix 15, Union/Grievances/Appeals Rep.(Representation) (@ 15%)

Used To Record: Hours union grievances and appeals related activities (in 15-minute increments) occurring during the employee's regular tour of duty, when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **38** in the TC field and **15** in the Pr field. Enter the appropriate amount of time in the applicable Week 1/Week 2 fields.

TC 38, Prefix 20, Union/Grievances/Appeals Rep. (Representation) (@ 20%)

Used To Record: Hours of union grievances and appeals related activities (in 15-minute increments) occurring during the employee's regular tour of duty, when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **38** in the TC field and **20** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 38, Prefix 50, Union/Grievances/Appeals Rep. (Representation)

Used To Record: Hours of union grievance and appeals related activities occurring on a regularly scheduled non-

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overtime Sunday that is not a holiday that is applicable for Sunday differential. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Base pay plus 50 percent of base pay

An employee must be coded eligible in the database to earn this compensation, otherwise the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **38** in the TC field and **50** in the Pr field. Enter the appropriate number of hours in the applicable Week 1/Week 2 fields.

TC 39, Shore Leave Earned

Used To Record: Hours of shore leave earned during extended voyage(s) that is to be credited to the employee's shore leave account. Record in the bottom portion of the T&A.

Applies To: Department of Commerce General Schedule and Federal Wage System Employees Only

Exception: Intermittent Employees and Temporary Employees With An Appointment Limitation of Less Than 90 Days

Employees regularly assigned extended duties aboard oceangoing vessels are entitled to earn shore leave in addition to annual and sick leave accruals. Shore leave is accumulated, without limitation, at the rate of 1 day for each 15 calendar days on one or more extended voyages. An extended voyage must be for 7 or more calendar days in duration.

If the employee is transferred, any shore leave balance may be transferred only if the employee does not have a break in service and is assigned to another agency where shore leave may be earned. Shore leave is forfeited (is not paid in lump-sum) upon separation or upon assignment to a position where employees do not earn shore leave.

See TC 59 for instructions on shore leave used.

Entry Instructions: Enter **39** in the TC field and the number of hours earned (in 8 hour increments) in the applicable Week 1/Week 2 fields. Record TC 39 in the leave section also. If your worksheet does not have a shore leave field in the leave section, you may record shore leave in the Remarks Section.

TC 40, Home Leave Earned

Used To Record: The number of days of home leave earned during service abroad that is to be credited as hours to the employee's home leave account. Record in the bottom portion of the T&A.

Applies To: All Employees in Service Abroad

Exception: Wage Marine Employees

Rate: Base rate

Home leave is earned by eligible employees for service abroad. Service abroad is defined as service by an employee at a post of duty outside the United States and outside the employee's place of residence if the place of residence is the Commonwealth of Puerto Rico or a possession of the United States. The accrued home leave is used for vacation in the United States, the Commonwealth of Puerto Rico, or in possessions of the United States.

Depending upon the requirements, type of assignment, and percent of differential entitlements at the post of duty, home leave is earned at the rate of 5, 10, or 15 days for each 12 months of service abroad.

When a change in the employee's home leave earning status changes during the month of service abroad, the agency should credit the employee with the amount of home leave for the month at the rate the employee was entitled to before the change was made. This may occur when:

- An employee moves between different home leave earning rates during the month of service abroad
- A change in the differential occurs during a month of service abroad and results in a different home leave earning rate

See TC 69 for instructions on home leave taken.

Entry Instructions: Enter **40** in the TC field and the number of home leave days converted to hours in 1-day increments that are to be credited to the employee's account in the applicable Week 1/Week 2 fields. The entry should reflect the appropriate number of hours equivalent to the number of days earned.

TC 41, Premium Pay on an Annual Basis (DLO)

Used To Record: The hours of standby time or administratively uncontrollable overtime (AUO) which were actually worked. Record in the top portion of the T&A.

Note: TC 41 is used for tracking AUO and availability pay only for Small Business Administration and for Departments of Justice, Commerce, and Treasury employees.

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Applies To: FLSA Exempt and Nonexempt Employees

Does Not Apply To: Employees entitled to Customs Officers Pay Reform

Rate: For AUO, the rate is one half of the regular FLSA rate, if FLSA nonexempt; for availability pay, there is no applicable FLSA overtime

An employee must be coded in the database by processing a personnel action to earn standby/AUO; otherwise, the T&A will reject.

The AUO1, 2, and % fields must be coded with the scheduled hours and percentage rate to begin AUO.

Entry Instructions: Enter **41** in the TC field and the hours of standby/AUO work performed in the applicable Week 1/Week 2 fields.

TC 45, Cost of Living Allowance

Used To Record: Cost of living allowance (COLA) payments. Record in the bottom portion of the T&A.

Applies To: General Schedule Employees

A cost-of-living allowance is a special pay entitlement for an employee whose duty station is in a high cost-of-living area (i.e., Alaska, Hawaii, U.S. possessions, and Panama). Entitlement to a cost-of-living allowance must be established in the database by processing a personnel action. Payment of the allowance begins and ends, based on the data furnished on the T&A. Payment for COLA will be charged against the same accounting data used for regular time.

Entry Instructions: Record the hours in pay status in the usual manner with the appropriate TC's. Enter **45** in the TC field and the number of hours in the applicable Week 1/Week 2 fields in the bottom portion of the T&A **only** in the pay period the COLA begins. The hours recorded using TC 45 can only be equal to or less than the total base pay hours recorded for the pay period. Furthermore, a combination of TC 45 and TC 46 cannot exceed 45 hours per week. Payment will automatically continue until TC 47 is entered to discontinue the payments or until a personnel action is processed to cancel eligibility.

Enter the effective date that the employee arrives at the designated duty station in the Remarks section.

TC 46, Post Differential

Used To Record: Post differential payments. Record in the bottom portion of the T&A.

Applies To: General Schedule Employees

Post differential is a special pay entitlement provided an employee who is assigned to a designated duty station.

Entitlement to post differential must be established in the database by processing a personnel action. Payment for post differential begins and ends based on the data furnished on the T&A. Payment for post differential will be charged against the same accounting data used for regular time.

Entry Instructions: Record the hours in pay status in the usual manner with the appropriate TC's. Enter **46**

in the TC field and the number of hours in the applicable Week 1/Week 2 fields in the bottom portion of the T&A **only** in the pay period the differential is to begin. The hours recorded using TC 46 can only be equal to or less than the total base pay hours recorded for the pay period. Furthermore, a combination of TC 45 and TC 46 cannot exceed 45 hours per week. Payment will automatically continue until TC 48 is entered to discontinue the payments or until a personnel action is processed to cancel eligibility.

Enter the effective date that the employee arrives at the designated duty station in the Remarks section.

TC 47, Stop Cost of Living Allowance

Used To Record: Discontinuance of COLA payments. Record in the bottom portion of the T&A.

Applies To: General Schedule Employees

Entry Instructions: To permanently discontinue COLA payments, complete the T&A in the usual manner during the pay period in which the payment is to be discontinued. Total all regular time hours from the beginning of the pay period through the last day the employee was eligible to receive the allowance. Enter **47** in the TC field and the number of hours for which the employee is entitled to COLA in the Week 1/Week 2 fields in the bottom portion of the T&A designated for other time. The total hours entered using TC 47 cannot exceed the employee's regularly scheduled tour of duty hours.

To temporarily discontinue COLA payments, the employee must have received payment for allowances for the entire pay period prior to the pay period being reported. Complete the T&A in the usual manner. Enter **47** in the TC field and **0** (zero) in the Week 1/Week 2 fields in the bottom portion of the T&A which is designated for other time. Use TC 45 to resume COLA payments on subsequent T&A, if applicable.

Enter the effective date that the employee departs from the designated duty station in the Recording Remarks section.

Do not process a corrected T&A to retroactively discontinue COLA. The personnel office should submit Form AD-343, Payroll Action Request.

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TC 48, Stop Post Differential

Used To Record: Discontinuance of post differential payments. Record in the bottom portion of the T&A.

Applies To: General Schedule Employees.

Entry Instructions: To permanently discontinue post differential payments, complete the T&A in the usual manner during the pay period in which the payment is to be discontinued. Total all regular time hours from the beginning of the pay period through the last day the employee was eligible to receive the allowance. Enter **48** in the TC field and the number of hours for which the employee is entitled to post differential in the bottom portion of the T&A, which is designated for other time. The total hours entered using TC 48 cannot exceed the employee's regularly scheduled tour of duty hours.

To temporarily discontinue post differential payments, the employee must have received payment for allowances for the entire pay period prior to the pay period being reported. Complete the T&A in the usual manner. Enter **48** TC field and **0** (zero) in Week 1 and Week 2 fields in the bottom portion of the T&A, which is designated for other time. Use TC 46 to resume post differential payments on subsequent T&A, if applicable.

Do not process a corrected T&A to retroactively discontinue post differential payments. The personnel office should submit Form AD-343, Payroll Action Request.

Enter the effective date that the employee departs from the designated duty station in the Remarks section.

Note: An employee is ineligible to receive post differential when on leave outside the post differential area.

TC 49, Remote Worksite Allowance

Used To Record: Monetary amount of additional pay entitlement for employees assigned duties in remote worksites. Record in the top portion of the T&A.

Applies To: Full-time/Part-time General Schedule Employees.

Full-time/Part-time Federal Wage Employees.

An employee may be entitled to an additional allowance in pay when assigned to duty at a site so remote from an established community that it causes a degree of expense, hardship, and/or inconvenience in commuting to and from his/her residence and worksite. Before using this TC you should check with your personnel office to ensure that the employee's entitlement to remote worksite allowance has been established in the database.

Entry Instructions: Enter **49** in the TC field and the allowance amount in **dollars and cents** in the applicable

Week 1/Week 2 fields. Do not complete the Pr and Suffix fields.

Example: The total allowance amount is \$99.99. Enter **9999** in the Week 1 field.

☐ If the total allowance is more than \$99.99, enter the remaining amount in the Week 2 field.

☐ If the total amount exceeds \$199.98, go to the next line.

TC 49, Suffix 3, Quarters Allowance Not Taxable

Used To Record: The number of days for which the employee is being reimbursed for housing costs. This allowance is not taxable and will not be reported on the employee's W-2. Record in the top portion of the T&A.

Applies To: Employees assigned in a foreign area where Government quarters are not provided.

Rate: The daily rate entered in PRES.

Entry Instructions: Quarters allowance may be reported per day or per pay period. To record daily quarters allowance, enter **49** in the TC field and **3** in the Suffix field. Enter the number of days for which the employee is being reimbursed for housing costs in the applicable Week 1/Week 2 fields. Do not complete the Pr field.

To authorize the payment of quarters allowance on a pay period basis, the personnel office must enter the data in PRES. Do not enter the quarters allowance information on the T&A. The transaction code will be generated on the Statement of Earnings and Leave.

The maximum number of days that may be recorded in one pay period is 14. The entire 14 days may be entered in either the Week 1 or Week 2 field, or they may be divided and entered in both fields. Process a corrected T&A to record days from a prior pay period.

TC 49, Suffix 4, Quarters Allowance Taxable

Used To Record: The number of days an employee incurs housing cost expenditures while assigned duties in a foreign area whenever free Government quarters are not provided. This allowance is taxable and will be reported on the employee's W-2. Record in the top portion of the T&A.

Applies To: Employees assigned in a foreign area.

Rate: The daily rate entered in PRES.

Entry Instructions: Quarters allowance may be reported per day or per pay period. To record daily quarters allowance, enter **49** in the TC field and **4** in the Suffix field. Enter the number of days for which the employee is being reimbursed for housing costs in the applicable Week 1/Week 2 fields.

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To authorize the payment of quarters allowance on a pay period basis, the personnel office must enter the data in PRES. Do not enter the quarters allowance information on the T&A. The transaction code will be generated on the Statement of Earnings and Leave.

The maximum number of days that may be recorded in one pay period is 14. The entire 14 days may be entered in either the Week 1 or Week 2 field or they may be divided and entered in both fields. Do not complete the Pr field. Process a corrected T&A to record days from a prior pay period.

TC 49, Suffix 9, Danger Pay Allowance

Used To Record: Hours of entitlement to danger pay allowance. Record in the top portion of the T&A.

Applies To: Employees serving at a post where civil insurrection, civil war, or warlike conditions exist.

Rate: 15, 20, or 25 percent of basic pay.

Danger pay is usually linked to conditions where there has been an authorized departure or evacuation of dependents and nonessential personnel. It is available to employees in temporary detail for 1 full day or longer and cannot exceed 25 percent of the basic salary. A temporary detail is defined as 4 consecutive hours of work.

Entry Instructions: Enter **15**, **20**, or **25** (percentage rate of basic pay) in the Pr field, **49** in the TC field, and **9** in the Suffix field. Enter the number of hours in the applicable Week 1/Week 2 fields. A maximum of 80 hours is allowed in one pay period.

TC 50, Credit Hours

Used To Record: Credit hours used that were earned and recorded using TC 29. See TC 29 for more information. Record in the top portion of the T&A.

Applies To: Full-time/Part-time General Schedule Employees (excluding SES employees)

Full-time/Part-time Federal Wage Employees.

Employees under variable workday or workweek schedules are allowed to work additional hours in excess of their normal tour of duty so as to vary the length of the workday or workweek for time off without leave usage.

In order to use credit hours, the employee's T&A must be coded 7 or 8 in the AWS field. See Recording Employee Data section for instructions. If the T&A is not coded or an insufficient balance exists and the

T&A reflects credit hours used, the T&A will reject. The hours used will be charged to TC 61, Annual Leave. If annual leave is not available, the hours will be charged to TC 71, Leave Without Pay.

A full-time employee on a flexible schedule may accumulate up to 24 hours of credit hours which may be carried over from one biweekly pay period to the next. A part-time employee is limited to a pro rata basis and may carry over an amount equal to 1/4 of the biweekly work requirement.

Example: A part-time employee who is scheduled to work 40 hours per pay period could accumulate a maximum of 10 credit hours ($1/4 \times 40 = 10$).

Disposition of Credit Hours

Use TC 29, Credit Hours Worked, to record the hours of credit hours earned.

When an employee is no longer entitled to earn credit hours, the balance must be paid at the current rate of pay. Provide the servicing personnel office with a certified copy of the final T&A with the following information so that an AD-343 can be prepared for payment:

- The number of credit hours to be paid
- The T&A coded final or showing the reason of liquidation
- The accounting that is to be charged

The credit hour balances are not recorded in the Leave section of the worksheet. You may maintain a record of the leave accruals and uses in the Remarks section of the T&A.

Entry Instructions: Enter **50** in the TC field and the number of credit hours in the applicable Week 1/Week 2 fields. Credit hours can be charged in multiples of 1/4 hours with clearance from the Director of Personnel. Credit hours used cannot exceed credit hours earned.

Note: Night differential is applied to all hours within the night differential period for paid absence for holidays, military, and official leave, regardless of the number of hours taken. (Credit hours taken are not considered paid leave because these hours are a substitution for hours worked. Therefore, night differential is not reduced if an employee uses 8 or more credit hours during a pay period.) Night differential is applied when less than 8 hours of paid leave is used. Night differential is not applied when paid leave used is 8 or more hours within a pay period.

Enter **2** in the Suffix field to record credit hours with night differential.

An employee allowed to work credit hours under a flexible work schedule is entitled to night differential only to the extent to which he/she must work at night in order to fulfill his/her basic work requirement.

TC 51, Suffix 1, Uniform Allowance – Taxable

Used To Record: The monetary amount provided as an allowance to compensate an employee for buying work

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uniforms. This allowance is taxable and will be reported on the employee's W-2. Record in the top portion of the T&A.

Applies To: All employees

Uniform allowance may be recorded in PRES or on the T&A. **Caution:** Duplicate payment could result if uniform allowance is recorded on the T&A and entered in PRES. Before entering uniform allowance on the T&A, verify that it has not been entered in PRES by the personnel office.

Entry Instructions: Enter **51** in the TC field and **1** in the Suffix field. Enter the monetary amount in **dollars and cents** in the applicable Week 1/Week 2 fields.

An amount up to \$99.99 may be entered in the Week 1 fields.

Example: The total allowance amount is \$99.99; enter **9999** in the Week 1 field.

If the total allowance is more than \$99.99, enter the remaining amount in the Week 2 field.

If the total amount exceeds \$199.98, go to the next line.

TC 51, Suffix 2, Separate Maintenance Allowance – Non Taxable

Used To Record: The number of days for which the employee is being reimbursed for housing costs. This allowance is tax exempt and will not be reported on the employee's W-2. Record in the top portion of the T&A.

Applies To: Employees assigned in a foreign area where Government quarters are not provided

Rate: The daily rate entered in PRES

Separate Maintenance Allowance is used (1) to assist an employee who is compelled by reason of dangerous, notably unhealthful, or excessively adverse living conditions at the post of assignment in a foreign area, or (2) for the convenience of the Government, to meet the additional expense of maintaining family members elsewhere than at such post.

Entry Instructions: Separate maintenance allowance may be reported per day **or** per pay period. To record daily separate maintenance allowance, enter **51** in the TC field and **2** in the Suffix field. Enter the number of days being recorded in the applicable Week 1/Week 2 fields.

The maximum number of days that may be recorded in one pay period is 14. A total of 14 days may be entered in either the Week 1 or Week 2 fields or they may be divided and entered in both fields. Process a corrected T&A to record days from a prior pay period.

To record separate maintenance allowance per pay period, the personnel office must enter the data in PRES. Do not enter the separate maintenance allowance on the T&A. The transaction code will be generated on the Statement of Earnings and Leave.

TC 51, Shift Suffix 3, Separate Maintenance Allowance – Taxable

Used To Record: The number of days for which the employee is being reimbursed for housing costs. This allowance is taxable and will be reported on the employee's W-2. Record in the top portion of the T&A.

Applies To: Employees assigned in a foreign area where Government quarters are not provided

Rate: The daily rate entered in PRES

Separate Maintenance Allowance is used (1) to assist an employee who is compelled by reason of dangerous, notably unhealthful, or excessively adverse living conditions at the post of assignment in a foreign area, or (2) for the convenience of the Government, to meet the additional expense of maintaining family members elsewhere than at such post.

Entry Instructions: Separate maintenance allowance may be reported per day **or** per pay period. To record daily maintenance allowance, enter **51** in the TC field and **3** in the Suffix field. Enter the number of days being recorded in the applicable Week 1/Week 2 fields.

The maximum number of days that may be recorded in one pay period is 14. A total of 14 days may be entered in either the Week 1 or Week 2 fields or the 14 days may be divided and entered in both fields. Process a corrected T&A to record days from a prior pay period.

To record separate maintenance allowance per pay period, the personnel office must enter the data in PRES. Do not enter the separate maintenance allowance on the T&A. The transaction code will be generated on the Statement of Earnings and Leave.

TC 51, Suffix 8, Uniform Allowance – Tax Exempt

Used To Record: The **monetary** amount provided as an allowance to compensate an employee for buying work uniforms. This allowance is tax exempt and will not be reported on the employee's W-2. Record in the top portion of the T&A.

Applies To: All employees

Uniform allowance may be recorded in PRES or on the T&A. **Caution:** Duplicate payment could result if uniform allowance is recorded on the T&A and entered in PRES. Before entering uniform allowance on the T&A, verify that it has not been entered in PRES by the person-

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nel office. Uniform allowances may be charged to the current year and one prior year appropriation during any pay period.

Entry Instructions: Enter **51** in the TC field and **8** in the Suffix field. Enter the monetary amount in **dollars and cents** in the applicable Week 1/Week 2 fields.

An amount up to \$99.99 may be entered in the Week 1 field.

Example: The total allowance amount is \$99.99; enter **9999** in the Week 1 field.

- If the total allowance is more than \$99.99, enter the remaining amount in the Week 2 field.
- If the total amount exceeds \$199.98, go to the next line.

TC 59, Shore Leave

Used To Record: Hours of shore leave used. Record in the top portion of the T&A.

Applies To: Department of Commerce General Schedule and Federal Wage System Employees

Employees who are regularly assigned extended duties aboard oceangoing vessels are entitled to earn shore leave in addition to annual and sick leave accruals. Shore leave is accumulated, without limitation, at the rate of 1 day for each 15 calendar days or one or more extended voyages. An extended voyage must be for 7 or more calendar days in duration.

If the employee is transferred to another agency or position, the shore leave balance may be transferred only if the employee does not have a break in service and is assigned to another agency where shore leave may be earned. Shore leave is forfeited (is not paid in

lump sum) upon separation or upon assignment to a position where employees do not earn shore leave.

Entry Instructions: Enter **59** in the TC field and the hours of paid absence for shore leave taken (minimum is 8 hours/1 day) in the applicable Week 1/ Week 2 fields. Shore leave taken is recorded in 8 hour increments. Shore leave used cannot exceed the shore leave balance.

Note: Night differential is applied to all hours within the night differential period for paid absence for holidays, military, and official leave, regardless of the number of hours taken. Night differential is applied when less than 8 hours of paid leave is used. Night differential is not applied when paid leave is 8 or more hours within a pay period.

Enter **2** in the Suffix field to record shore leave with night differential.

TC 60, Compensatory Time Used – Religious Observance

Used To Record: Hours of absence for religious observance without a loss of pay. Record in the top portion of the T&A.

Applies To: Full-time/Part-time Employees

Compensatory time off may be accumulated or advanced for religious observance. However, any advanced time granted should be repaid by compensatory overtime worked by the end of the leave year in which the advanced time off was taken. The agency may extend or shorten the time allowed to repay the advanced time off. The Compensatory Time for Religious Observance Report is generated to provide supervisors an aid in monitoring outstanding compensatory time balances to assure repayment is made in accordance with established agency policies.

Compensatory time advanced using TC 60 will create a minus balance that will be reduced by compensatory overtime worked which is recorded using TC 32, Prefix 77, Compensatory Time Worked Religious Observance. Note in the Remarks section if the entry creates a negative balance for compensatory time for religious observance.

Note: Night differential is applied to all hours within the night differential period for paid absence for holidays, military, official leave, and compensatory time used for religious observance, regardless of the number of hours taken.

Entry Instructions: Enter **60** in the TC field and the number of hours of compensatory time used for religious observance (1/4 hour increments) in the applicable Week 1/Week 2 fields. Enter **2** in the Suffix field to record compensatory time used for religious observance with night differential.

TC 60, Prefix 05, Comp Time Used – Rel. Obsrvnc. @ 15%

Used To Record: Hours of absence for religious observance for which the employee is entitled to night differential, when the majority of the tour of duty hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Base pay plus 15% of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this

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TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **60** in the TC field and **05** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 60, Prefix 10, Comp Time Used – Rel. Obsrvnc. @ 20%

Used To Record: Hours of absence for religious observance for which the employee is entitled to night differential, when the majority of the tour of duty hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Base pay plus 20% of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **60** in the TC field and **10** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 60, Prefix 15, Comp Time Used – Rel. Obsrvnc. @ 15%

Used To Record: Hours of absence for religious observance for which the employee is entitled to night differential, when the majority of the tour of duty hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Base pay plus 15% of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **60** in the TC field and **15** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 60, Prefix 20, Comp Time Used – Rel. Obsrvnc. @ 20%

Used To Record: Hours of absence for religious observance for which the employee is entitled to night differential, when the majority of the tour of duty hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Base pay plus 20% of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **60** in the TC field and **20** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 60, Prefix 50, Comp Time Used – Rel. Obsrvnc. @ 50%

Used To Record: Hours of absence for religious observance for which the employee is entitled to Sunday differential. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Base pay plus 50% of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **60** in the TC field and **50** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 61, Annual Leave

Used To Record: Hours of annual leave used that are to be charged against the employee's accrued annual leave balance. Record in the top portion of the T&A.

Applies To: Full-time/Part-time General Schedule Employees

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Full-time/Part-time Federal Wage System Employees

Exception: Smithsonian Institution employees with Pay Plans RA, IC, AE

Eligible employees may use annual leave for such things as vacation time, personal time off, or emergencies. Refer to Federal regulations regarding employee eligibility to earn and use leave. The use of annual leave should be requested by the employee and approved by the supervisor.

Entry Instructions: Enter **61** in the TC field and the hours of annual leave used (multiples of 1/4 hours) in the applicable Week 1/Week 2 fields. Enter **2** in the Suffix field to record annual leave with night differential or the appropriate FWS shift suffix.

Complete the Advance Leave Code (AL) field if the annual leave is approved for use in advance of earning.

Note: Night differential is applied to all hours within the night differential period for paid absence for holidays, military, and official leave, regardless of the number of hours taken. Night differential is applied when less than 8 hours of paid leave is used. Night differential is not applied when paid leave used is 8 or more hours within a pay period.

TC 61, Prefix 05, Annual Leave (W/ Night Diff @ 15%)

Used To Record: Hours of annual leave used for which the employee is entitled to night differential, when the majority of the tour of duty hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **61** in the TC field and **05** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 61, Prefix 10, Annual Leave (W/Night Diff @ 20%)

Used To Record: Hours of annual leave used for which the employee is entitled to night differential, when the majority of the tour of duty hours (more than 4) fall between the hours of 11:00 p.m. 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **61** in the TC field and **10** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 61, Prefix 15, Annual Leave (W/Night Diff @ 15%)

Used To Record: Hours of annual leave used for which the employee is entitled to night differential, when the majority of the tour of duty hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **61** in the TC field and **15** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 61, Prefix 20, Annual Leave (W/Night Diff @ 20%)

Used To Record: Hours of annual leave occurring on a regularly scheduled assignment, when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

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Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **61** in the TC field and **20** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 61, Prefix 50, Annual Leave (W/Sunday Diff @ 50%)

Used To Record: Hours of annual leave used for which the employee is entitled to Sunday differential. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Base pay plus 50 percent of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **61** in the TC field and **50** in the Pr field. Enter the appropriate number of hours in the applicable Week 1/Week 2 fields.

TC 62, Sick Leave

Used To Record: Hours of sick leave used that are to be charged against the employee's accrued sick leave balance. Record in the top portion of the T&A.

Applies To: Full-time/Part-time General Schedule Employees

Full-time/Part-time Wage System Employees

Exception: Smithsonian Institution (Trust) Employees

Woodrow Wilson International Center for Scholars (Trust) Employees

Reading Is Fundamental Employees

Entry Instructions: Enter **62** in the TC field and the hours of sick leave used in the applicable Week 1/Week 2 fields. Enter **2** in the Suffix field to record sick leave with night differential or the appropriate FWS shift suffix.

Complete the Advance Leave Code (AL) field if the sick leave is approved for use in advance of earning.

Note: Night differential is applied to all hours within the night differential period for paid absence for holidays, military, and official leave, regardless of the number of hours taken. Night differential is applied when less than 8 hours of paid leave is used. Night differential is not applied when paid leave used is 8 or more hours within a pay period.

TC 62, Prefix 05, Sick Leave (W/Night Diff @ 15%)

Used To Record: Hours of sick leave used for which the employee is entitled to night differential when the majority of the tour of duty hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **62** in the TC field and **05** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 62, Prefix 10, Sick Leave (W/Night Diff @ 20%)

Used To Record: Hours of sick leave used for which the employee is entitled to night differential, when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

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Entry Instructions: Enter **62** in the TC field and **10** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 62, Prefix 15, Sick Leave (W/Night Diff @ 15%)

Used To Record: Hours of sick leave used for which the employee is entitled to night differential when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **62** in the TC field and **15** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 62, Prefix 20, Sick Leave (W/Night Diff @ 20%)

Used To Record: Hours of sick leave used for which the employee is entitled to night differential, when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure than overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **62** in the TC field and **20** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 62, Prefix 50, Sick Leave (W/Sunday Diff @ 50%)

Used To Record: Hours of sick leave used for which the employee is entitled to Sunday differential. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Base pay plus 50 percent of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **62** in the TC field and **50** in the Pr field. Enter the appropriate number of hours in the applicable Week 1/Week 2 fields.

TC 62, Prefix 62, Federal Employees Family Friendly Leave Act

Used To Record: Hours of sick leave used to care for a family member or for bereavement purposes, based on the Federal Employees Family Friendly Leave Act (FEFFLA). Record in the top portion of the T&A.

Applies To: Full-time/Part-time Employees

Does Not Apply To: Employees entitled to Customs Officers Pay Reform

Based on the FEFFLA, this TC is used to record the hours of sick leave used to (1) provide care for a family member as a result of physical or mental illness; injury; pregnancy; childbirth; or medical, dental, or optical examination or treatment; or (2) make arrangements necessitated by the death of a family member or attend the funeral of a family member.

All covered full-time employees are able to use up to 40 hours (5 workdays) of sick leave each year for the conditions cited above. A covered full-time employee who maintains a balance of at least 80 hours of sick leave can use an additional 64 hours (8 workdays) of sick leave per year for these purposes. For those employees who satisfy this condition, a maximum of 104 hours of sick leave (13 workdays) per leave year may be used for family member care and bereavement purposes. For a definition of "family member," refer to Public Law 103-388.

Part-time employees and employees with uncommon tours of duty may use an amount equal to the average number of hours of work in the employee's scheduled tour of duty each week. In addition, these employees who maintain a sick leave balance equal to at least twice the average number of hours of work in the employee's scheduled tour of duty each week may use an amount equal to the number of hours of sick leave normally accrued by the employee during a leave year for these purposes.

Caution: The system does not maintain the cumulative amount used. A record of FEFFLA sick leave used

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should be maintained in a separate leave account (e.g., Remarks) to assure that the employee does not exceed the maximum allowed per year.

Entry Instructions: Enter **62** in the TC field and **62** in the Pr field. Enter the number of sick leave hours in the applicable Week 1/Week 2 fields. Enter the appropriate suffix code in the Suffix field to record sick leave with any differential or the appropriate FWS shift suffix.

TC 63, Restored Annual Leave

Used To Record: Hours of annual leave used that are to be deducted from the employee's restored annual leave balance. Record in the top portion of the T&A.

Applies To: Full-time/Part-time General Schedule Employees

Full-time/Part-time Federal Wage System Employees

Annual leave that was previously forfeited and subsequently restored to an employee's account is documented by the personnel office on a Form AD-582, Authorization for Restored Annual Leave under P.L. 93-181. The personnel office/supervisor must furnish you a copy of the AD-582.

Restored annual leave is not added to the employee's current annual leave balance. It is kept in a separate database record. It may be entered in the Remarks section of the T&A.

The restored annual leave must be used by the date indicated on the Form AD-582. The time limit is normally within 2 years of the end of the leave year in which it is restored. Any restored annual leave not used by the date indicated will be forfeited.

You are responsible for manually controlling the use of the restored annual leave to ensure that it is not used after the expiration date and is deleted from the T&A when the expiration date occurs.

Note: Night differential is applied to all hours within the night differential period for paid absence for holidays, military, and official leave, regardless of the number of hours taken. Night differential is applied when less than 8 hours of paid leave is used. Night differential is not applied when paid leave used is 8 or more hours within a pay period.

Entry Instructions: Enter **63** in the TC field and the hours of restored annual leave used in the applicable Week 1/Week 2 fields. Enter **2** in the Suffix field to record the restored annual leave with night differential or the appropriate FWS shift suffix.

Total the hours recorded using TC 63 and enter the total in the Remarks section. Subtract these hours from the

restored annual leave available.**Note:** The number of hours entered for TC 63 must not exceed the restored leave balance in the database.

TC 63, Prefix 05, Restored Annual Leave
(W/ Night Diff @ 15%)

Used To Record: Hours of restored annual leave used for which the employee is entitled to night differential, when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **63** in the TC field and **05** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 63, Prefix 10, Restored Annual Leave
(W/Night Diff @ 20%)

Used To Record: Hours of restored annual leave used for which the employee is entitled to night differential when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **63** in the TC field and **10** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

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TC 63, Prefix 15, Restored Annual Leave
(W/Night Diff @ 15%)

Used To Record: Hours of restored annual leave used for which the employee is entitled to night differential when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **63** in the TC field and **15** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 63, Prefix 20, Restored Annual Leave
(W/Night Diff @ 20%)

Used To Record: Hours of restored annual leave used for which the employee is entitled to night differential, when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **63** in the TC field and **20** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 63, Prefix 50, Restored Annual Leave
(W/Sunday Diff @ 50%)

Used To Record: Hours of restored leave used for which the employee is entitled to Sunday differential. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers

Rate: Base pay plus 50 percent of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **63** in the TC field and **50** in the Pr field. Enter the appropriate number of hours in the applicable Week 1/Week 2 fields.

TC 64, Compensatory Leave

Used To Record: The hours of compensatory leave used that are to be charged against the employee's accrued compensatory leave balance. Record in the top portion of the T&A.

Applies To: Full-Time/Part-Time General Schedule Employees and Federal Wage System Employees

Compensatory time earned may be liquidated by the end of the leave year, carried forward to the following year, or paid in full. Follow your agency policy regarding compensatory time payment/liquidation. Compensatory leave is liquidated on a first-earned, first-used basis. The hours of compensatory leave which are not subsequently used will be paid at the premium rate of pay that was in effect when the hours of overtime were actually performed. **Note:** Compensatory leave used cannot exceed the compensatory leave balance.

Federal Wage System Employees

To record the hours of compensatory leave used on the T&A, TC 64 must be used with suffixes 1, 2, or 3. These suffixes allow the used compensatory time to be recorded at the prevailing rate of each shift. When TC 64 is recorded in the top portion of the T&A, accounting data must be entered, unless a "2" was entered in the AC field. This accounting data is used for reporting purposes only.

The timeframe in which compensatory leave must be used is mandated by each agency. Refer to your agency/departmental policy regarding compensatory leave usage liquidation and payment.

Note: If compensatory leave is used for religious observance, TC 60, Compensatory Time Used – Religious Observance, is used.

While compensatory time off for religious observance may be advanced, regular compensatory time may not be advanced. The employee must have worked the hours of overtime and have a compensatory leave balance before TC 64 may be used on the T&A.

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Payment For Compensatory Leave

Compensatory leave is payable at separation, at the end of the leave year, or by timeframes established by the agency. The employee will be paid at the overtime rate of pay that was in effect at the time the compensatory time was earned.

When the employee must be paid for compensatory leave, report through the channels of your organization, as appropriate, the employee's name, social security number, T&A contact point code, and the number of hours to be paid. This should be done during the last period being reported for an employee leaving the organization or the pay period or time designated by the agency.

The personnel office must process a Form AD-581, Lump Sum Leave or Compensatory Time Payments, in accordance with Chapter 9 of Title I, Payroll/Personnel Processing Manual. The supervisor/timekeeper should be provided a copy of the completed Form AD-581. Upon receipt of the Form AD-581, reduce the employee's compensatory time balance by the number of hours for which the employee is being paid (PC-TARE and TINQ) for interim compensatory time payments. Enter *To be paid for (number) Comp hours* in the Remarks section.

Entry Instructions: Enter 64 in the TC field and the number of hours of compensatory leave taken in the applicable Week 1/Week 2 fields. Compensatory time may be charged in multiples of 1/4 hour.

Note: Night differential is applied to all hours within the night differential period for paid absence for holidays, military, and official leave, regardless of the number of hours taken. Night differential is applied when less than 8 hours of paid leave is used. Night differential is not applied when paid leave used is 8 or more hours within a pay period.

TC 65, Regular Military Leave

Used to Record: The number of days of regular military leave used. Record in the top portion of the T&A.

Applies To: Full-time/Part-time General Schedule Employees

Full-time/Part-time Federal Wage System Employees

Regular military leave is defined as active duty for training or for other purposes for employees who are members of the Armed Forces Reserve or National Guard.

Copies of military orders for the period of active duty or other acceptable evidence of military leave should be retained by you and attached to the copy of the T&A. Do

not send such documentation to the NFC. The signature on the T&A acts as certification that proper documentation to support the entry is on file.

Eligible employees are allowed 15 calendar days of regular military leave each fiscal year. Members of the National Guard of the District of Columbia are authorized military leave with pay for all days (no limit) for parades and encampments ordered under the provisions of the law.

Permanent part-time employees are eligible for military leave on a pro rata basis when the employee's tour of duty ranges from 16 through 32 hours per week. Use the formula below to compute military leave for those employees:

1. Divide the tour of duty hours for the pay period by 2 to arrive at the weekly tour of duty hours.
2. Divide the weekly tour of duty hours by 40.
3. Multiply the result by 15. Carry out to 3 decimal places. To this total, add the military leave carryover from the database.

If the total on the T&A exceeds the computed total, the T&A will reject.

Unused military leave can be carried over from one fiscal year to the next. However, a split T&A is required at the beginning of the new fiscal year if an employee is on regular military leave on any one day during the last pay period of the fiscal year. An employee could have a maximum of 30 calendar days of military leave available during a fiscal year (15 carryover days, plus 15 days for the current fiscal year).

Time recorded using TC 65 creates a positive balance that accumulates the military leave used. Enter the hours recorded under TC 65 as days used in the Leave section. Use of any amount of military leave during a workday constitutes the use of that day toward the 15-day limitation.

Count only regularly scheduled workdays as beginning and ending date of regular military leave. Do not

count nonworkdays falling at the beginning or end of the military leave even if the military orders include these days. Only nonworkdays falling between periods of regularly scheduled workdays are to be counted if the military orders so specify.

Night differential is applied to all hours within the night differential period for paid absence for holidays, military, and official leave regardless of the number of hours taken.

Entry Instructions: Enter **65** in the TC field and the number of regular military leave hours used in the applicable Week 1/Week 2 fields. Enter **2** in the Suffix field to

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record regular military leave with night differential or the appropriate FWS shift suffix.

The Milr (Regular Military) Bal field reflects number of regular military leave days used during the fiscal year(s).

TC 65, Prefix 05, Regular Military Leave
(W/Night Diff @ 15%)

Used To Record: Hours of regular military leave used for which the employee is entitled to night differential, when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **65** in the TC field and **05** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 65, Prefix 10, Regular Military Leave
(W/Night Diff @ 20%)

Used To Record: Hours of regular military leave used for which the employee is entitled to night differential, when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **65** in the TC field and **10** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 65, Prefix 15, Regular Military Leave
(W/Night Diff @ 15%)

Used To Record: Hours of regular military leave used for which the employee is entitled to night differential, when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **65** in the TC field and **15** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 65, Prefix 20, Regular Military Leave
(W/Night Diff @ 20%)

Used To Record: Hours of regular military leave used for which the employee is entitled to night differential, when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **65** in the TC field and **20** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 65, Prefix 50, Regular Military Leave
(W/Sunday Diff @ 50%)

Used To Record: Regular military leave hours used for which the employee is entitled to Sunday differential. Record in the top portion of the T&A.

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Applies To: U.S. Customs Service, Customs Officers Only

Rate: Base pay plus 50 percent of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **65** in the TC field and **50** in the Pr field. Enter the appropriate number of hours in the applicable Week 1/Week 2 fields.

TC 66, Other Leave

Used To Record: Hours of paid absence authorized by law, Executive Order, or administrative action which is not charged to annual leave, sick leave, or compensatory time. Record in the top portion of the T&A.

Applies To: Full-time/Part-time Employees Senior Executive Service

The following types of leave fall within the Other Leave category:

Code	Name
J	Jury Duty
E	Examination
F	Funeral
W	Witness
V	Voting
H	Federal Holiday
T	Transfer of Official Station
CO	Court (Other than J or W)
LH	State or Local Holiday
AD	Administrative Leave
HW	Hazardous Weather Dismissal
D	Bone Marrow/Organ Donor

Note: These codes are informational and are not entered in the TC field. They may be recorded in the Remarks section.

Court certificates or other acceptable evidence of the performance of jury or witness service must be retained and filed with the copy of the T&A to support the official leave entry. The signature which certifies the T&A also serves to certify that the documentation to support the leave is on file.

If TC 66 is used to record hours of paid absence granted due to transfer of official station which necessitates relocation of the family residence, insert the departmen-

tal regulation in the Remarks section. The entries for the transfer of official station may not exceed 80 hours.

Entry Instructions: Enter the official leave in the daily record in the applicable area of the worksheet. Enter the applicable code (shown above) to identify the type of official leave taken. If official leave is not identified above, show an appropriate symbol and define the symbol in the Remarks section.

Enter **66** in the TC field and the number of hours of official leave taken in the applicable Week 1/Week 2 fields.

Note: Night differential is applied to all hours within the night differential period for paid absence for holidays, military, and official leave, regardless of the number of hours used.

Enter **2** in the Suffix field to record Other Leave hours with night differential. Do not complete the Suffix field for any Other Leave hours that occur outside of the night differential period.

Sunday differential is not authorized for periods of authorized absence from work on paid leave (e.g., jury duty, witness service, funeral leave, Sunday holiday, etc).

Note: If an employee works on a Sunday holiday (or Sunday in-lieu of holiday), use TC 66, with the appropriate suffix to record holiday worked with Sunday premium pay. Record Code H in the Remarks section.

Record the hours in which work was performed on the Sunday holiday using T/C 66 with the following applicable suffix:

Suffix	Use	Pay Plan
1	First Shift	Federal Wage System
2	Night differential	General Schedule
2	Second Shift	Federal Wage System
3	Sunday differential	General Schedule
3	Third Shift	Federal Wage System
4	Sunday differential with night differential	General Schedule
5	Sunday differential at the first shift	Federal Wage System
6	Sunday differential at the second shift	Federal Wage System
7	Sunday differential at the third shift	Federal Wage System

Enter any remaining hours of the holiday in which no work was performed on another line using T/C 66, with no suffix for General Schedule employees and Suffix 1, 2, or 3, as applicable, for Federal Wage.

System employees. Nonovertime hours worked on a holiday would also be recorded on a separate line of the T&A using TC 31.

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TC 66, Prefix 05, Other Leave (*W/ Night Diff @ 15%*)

Used To Record: Hours of administrative leave used for which the employee is entitled to night differential, when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **66** in the TC field and **05** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 66, Prefix 10, Other Leave (*W/Night Diff @ 20%*)

Used To Record: Hours of administrative leave used for which the employee is entitled to night differential, when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This premium pay applies to the entire basic tour of duty. This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **66** in the TC field and **10** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 66, Prefix 15, Other Leave (*W/Night Diff @ 15%*)

Used To Record: Hours of administrative leave used for which the employee is entitled to night differential, when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **66** in the TC field and **15** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 66, Prefix 20, Other Leave (*W/ Night Diff @ 20%*)

Used To Record: Hours of administrative leave used for which the employee is entitled to night differential when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **66** in the TC field and **20** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 66, Prefix 50, Other Leave (*W/Sunday Diff @ 50%*)

Used To Record: Hours of administrative leave used for which the employee is entitled to Sunday differential. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 50% of basic hourly rate

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An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **66** in the TC field and **50** in the Pr field. Enter the appropriate number of hours in the applicable Week 1/Week 2 fields.

TC 66, Prefix 61, Time Off Awards

Used To Record: Time off hours used without charge to leave or loss of pay that are granted as an incentive award.

Applies To: All employees (based on agency policy)

Full-time employees may be granted up to 40 hours per award but no more than 80 hours per leave year. Part-time employees may be granted time off up to one-quarter of their biweekly scheduled tour per award and up to one-half of their biweekly scheduled tour per leave year. A personnel action must be processed to enter the time off hours granted.

Entry Instructions: Enter 61 in the Prefix field, 66 in the TC field and the number of time off hours used in the applicable Week 1/Week 2 fields.

Note: Night differential is applied to all hours within the night differential period for paid absence for holidays, military, and official leave, regardless of the number of hours used.

Enter **2** in the Suffix field to record time off hours with night differential. Do not complete the Suffix field for any time off hours that occur outside of the night differential period.

Note: Time off hours used can be modified using the Time Inquiry – Leave Update System (TINQ) Program TI008, Total Time Off & Time Off Awards.

TC 67, OWCP Injury Leave

Used To Record: The hours of paid absence due to traumatic injury suffered on the job. Record in the top portion of the T&A.

Applies To: All Employees

Employees may receive up to 45 calendar days of paid absence for each traumatic injury suffered on the job. Any charge to TC 67 during a day constitutes the use of that day toward the 45-day limit. Inclusive non-work days preceded and/or followed by OWCP Injury Leave count toward the 45-day limit if evidence of nonability to perform regular duties on those days exists. Unless the injury occurs before the beginning of the workday, time

loss on the day of injury should be charged to administrative leave. OWCP Injury Leave begins the day after injury.

If the injury occurs during the employee's regular tour of duty and that tour of duty involves additional pay entitlement, record the hours of OWCP using TC 67 with the appropriate suffix.

Under the Federal Employees' Compensation Act, an employee who has filed a noncontroverted claim for a job-related traumatic injury is entitled to Continuation of Pay (COP) for up to 45 calendar days of disability. The employee has the option of using accrued sick or annual leave instead of COP.

If the employee has elected to use accrued leave but does not have enough to cover all disability during the 45 days, the agency should convert the employee to COP immediately upon the expiration of the leave balance. The Office of Workers' Compensation Program may not pay compensation during the 45 days of COP entitlement. Thus, to place the claimant on leave-without-pay after expiration of accrued leave during the 45-day period would defeat legislative intent by causing a period of wage loss for which compensation could not be awarded.

The agency is required to continue pay from the date of the new request for the remainder of the 45 days or until the employee is able to work. The agency is required to change past periods of paid leave to COP.

Entry Instructions: Prepare a T&A every pay period for the OWCP Injury Leave if the employee is expected to return to work within 30 days of the date of injury. Enter **67** in the TC field and the number of injury leave hours in the applicable Week 1/Week 2 fields. Show a summary record of the OWCP Injury Leave balance in the Remarks section of the T&A.

For night/shift differential only, enter **2** for GS or **2** or **3** for Federal Wage System employees. (Suffix 1 indicates 1st shift Wage System with no differential.)

TC 67, Pr 05, Injury Leave @ 15%

Used To Record: Hours of paid absence due to traumatic injury suffered on the job for which the employee is entitled to night differential, when the majority of the tour of duty hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Base pay plus 15% of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

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This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **67** in the TC field and **05** in the Pr field. Enter the number of injury leave hours in the applicable Week 1/Week 2 fields.

TC 67, Pr 10, Injury Leave @ 20%

Used To Record: Hours of paid absence due to traumatic injury suffered on the job for which the employee is entitled to night differential, when the majority of the tour of duty hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Base pay plus 20% of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **67** in the TC field and **10** in the Pr field. Enter the number of injury leave hours in the applicable Week 1/Week 2 fields.

TC 67, Pr 15, Injury Leave @ 15%

Used To Record: Hours of paid absence due to traumatic injury suffered on the job for which the employee is entitled to night differential, when the majority of the tour of duty hours (more than 4) fall between the hours of 3:00 p.m. and midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Base pay plus 15% of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **67** in the TC field and **15** in the Pr field. Enter the number of injury leave hours in the applicable Week 1/Week 2 fields.

TC 67, Pr 20, Injury Leave @ 20%

Used To Record: Hours of paid absence due to traumatic injury suffered on the job for which the employee is entitled to night differential when the majority of the tour of duty hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Base pay plus 20% of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **67** in the TC field and **20** in the Pr field. Enter the number of injury leave hours in the applicable Week 1/Week 2 fields.

TC 67, Pr 50, Injury Leave @ 50%

Used To Record: Hours of paid absence due to traumatic injury suffered on the job for which the employee is entitled to Sunday differential. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: Base pay plus 50% of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **67** in the TC field and **50** in the Pr field. Enter the number of injury leave hours in the applicable Week 1/Week 2 fields.

TC 68, Emergency Military Leave

Used To Record: The hours for which the employee is absent from his/her civilian place of duty because of emergency military duty. Record in the top portion of the T&A.

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Applies To: Full-time/Part-time General Schedule Employees

Full-time/Part-time Federal Wage System Employees

Emergency military leave is defined as leave necessary to protect life and property in time of natural disasters, civil disorder, and the like. It is limited to a maximum of 176 hours (22 days) during each calendar year.

Retain copies of military orders or other documentation showing the authority, extent, and nature of the service. The certified T&A serves as certification that the required documentation is on file.

Entry Instructions: Enter **68** in the TC field and the number of hours in the applicable Week 1/Week 2 fields.

If the emergency military leave occurs during the employee's regular tour of duty and that tour of duty involves additional pay entitlement, enter the appropriate suffix in the Suffix field.

Time recorded using TC 68 creates a positive balance that accumulates during the calendar year.

TC 68, Prefix 05, Emergency Military Leave
(W/Night Diff @ 15%)

Used To Record: Hours of emergency military leave used for which the employee is entitled to night differential, when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officer only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform

Entry Instructions: Enter **68** in the TC field and **05** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 68, Prefix 10, Emergency Military Leave
(W/Night Diff @ 20%)

Used To Record: Hours of emergency military leave used for which the employee is entitled to night differential, when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officer Pay Reform.

Entry Instructions: Enter **68** in TC field and **10** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 68, Prefix 15, Emergency Military Leave
(W/Night Diff @ 15%)

Used To Record: Hours of emergency military leave used for which the employee is entitled to night differential, when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter 68 in the TC field and 15 in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 68, Prefix 20, Emergency Military Leave
(W/Night Diff @ 20%)

Used To Record: Hours of emergency military leave used for which the employee is entitled to night differential, when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a

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single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **68** in the TC field and **20** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 68, Prefix 50, Emergency Military Leave
(W/Sunday Diff @ 50%)

Used To Record: Emergency military leave hours used for which the employee is entitled to Sunday differential. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers Only

Rate: Base pay plus 50 percent of base pay

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter 68 in the TC field and 50 in the Pr field. Enter the appropriate number of hours in the applicable Week 1/Week 2 fields.

TC 69, Home Leave

Used To Record: The number of home leave hours used and charged against the accrued home leave balance. Record in the top portion of the T&A.

Applies To: Full-time/Part-time employees performing service abroad

Home leave is earned by eligible employees for service abroad. Service abroad is defined as service by an employee at a post of duty outside the United States and outside the employee's place of residence if the residence is the Commonwealth of Puerto Rico or a possession of the United States. The accrued home leave is used for vacation in the United States, the Commonwealth of Puerto Rico, or in possessions of the United States.

Note: Night differential is applied to all hours within the night differential period for paid absence for holidays, military, and official leave, regardless of the number of hours taken. Night differential is applied when less than 8 hours of paid leave is used. Night differential is not applied when paid leave used is 8 or more hours within a pay period. General Schedule employees are not entitled to night differential for home leave.

Entry Instructions: Enter **69** in the TC field and the number of home leave hours (minimum is 8 hours) used

in one-day increments in the applicable Week 1/Week 2 fields. The number of hours entered on the T&A must not exceed the total hours that have been accrued.

Enter the appropriate code in the Suffix field to record home leave hours used with night differential for Federal Wage System employees.

TC 69, Prefix 05, Home Leave *(W/ Night Diff @ 15%)*

Used To Record: Hours of home leave used (in 15-minute increments) for which the employee is entitled to night differential, when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **69** in the TC field and **05** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 69, Prefix 10, Home Leave *(W/Night Diff @ 20%)*

Used To Record: Hours of home leave used for which the employee is entitled to night differential when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

This TC/prefix combination is used to properly record salary costs that are split between the S&E and COBRA appropriation. These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **69** in the TC field and **10** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

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TC 69, Prefix 15, Home Leave (W/Night Diff @ 15%)

Used To Record: Hours of home leave used for which the employee is entitled to night differential when the majority of hours (more than 4) fall between the hours of 3:00 p.m. and 12:00 midnight. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 15% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **69** in the TC field and **15** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 69, Prefix 20, Home Leave (W/Night Diff @ 20%)

Used To Record: Hours of home leave used for which the employee is entitled to night differential, when the majority of hours (more than 4) fall between the hours of 11:00 p.m. and 8:00 a.m. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 20% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **69** in the TC field and **20** in the Pr field. Enter the appropriate amount of time to be paid in the applicable Week 1/Week 2 fields.

TC 69, Prefix 50, Home Leave (W/Sunday Diff @ 50%)

Used To Record: Hours of home leave used for which the employee is entitled to Sunday premium pay. Record in the top portion of the T&A.

Applies To: U.S. Customs Service, Customs Officers only

Rate: 50% of basic hourly rate

An employee must be coded eligible in the database to earn this compensation; otherwise, the T&A will reject.

These hours are monitored through this TC to ensure that overtime and premium pay do not exceed \$25,000 in a single fiscal year, as authorized by Customs Officers Pay Reform.

Entry Instructions: Enter **69** in the TC field and **50** in the Pr field. Enter the appropriate number of hours in the applicable Week 1/Week 2 fields.

TC 70, Logging – Forfeiture of Pay

Used To Record: A pay forfeiture (by hours) assessed upon an employee as a disciplinary measure while the ship is at sea or at a port other than home port. Record in the bottom portion of the T&A.

Applies To: Department of Commerce Wage Marines Only

Entry Instructions: Enter **70** in the TC field and the number of hours forfeited in the applicable Week 1/Week 2 fields.

TC 71, Leave Without Pay (LWOP)

Used To Record: The hours of nonpay status when the employee is on approved time away from work without pay. Record in the bottom portion of the T&A.

Applies To: Full-time/Part-time Employees

Use the T&A to record LWOP for less than 30 days. A personnel action must be processed to place the employee on LWOP for 30 days or more and to return the employee to active status. If the employee was placed on LWOP by processing a personnel action, do not submit a T&A for the pay period if the employee is on LWOP for the entire pay period. If the employee is on LWOP for only a part of the pay period, process a T&A.

Entry Instructions: Enter **71** in the TC field and the number hours of LWOP in the applicable Week 1/Week 2 fields.

Enter holidays which occur within a period of LWOP as a day of LWOP.

Example: The employee is in nonpay status both on the workday immediately before and on the workday following the holiday. The employee is not entitled to holiday leave. If the employee had been at work the day before or after the holiday, the employee is entitled to holiday leave.

TC 72, Absence Without Official Leave

Used To Record: The hours of nonpaid absence that were not approved. Record in the bottom portion of the T&A.

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Applies To: Full-time/Part-time Employees

Entry Instructions: Absence Without Official Leave (AWOL) is unapproved time away from work without pay. Enter **72** in the TC field and the number of hours of AWOL in the applicable Week 1/Week 2 fields. AWOL subsequently changed to annual leave, sick leave, or LWOP requires a corrected T&A.

Enter holidays which occur within a period of AWOL as a day of AWOL.

TC 73, Suspension

Used To Record: Hours of suspension. Record in the bottom portion of the T&A.

Applies To: Full-time/Part-time Employees

Employees are placed on suspension in an unpaid status by a personnel action. Suspension is ordered for full days only. Supervisors should inform you when an employee is placed on suspension. A personnel action is required to return these employees to duty.

Entry Instructions: Enter **73** in the TC field and the number of hours the employee was suspended in the applicable Week 1/Week 2 fields. The employee is not authorized regular or differential pay while on suspension.

Enter holidays which occur within a period of suspension as a day of suspension.

TC 74, Furlough

Used To Record: The hours of nonpay status because of lack of funds, work, or other nondisciplinary reasons. Record in the bottom portion of the T&A. For IRS employees, see TC 17, Prefixes 21 and 22.

Applies To: Full-time/Part-time Employees

Personnel actions are required to place an employee on furlough for 1 day or more and to return the employee to duty.

Entry Instructions: Enter **74** in the TC field and the number of furlough hours in the applicable Week 1/Week 2 fields.

TC 89, Imprest Fund

Used To Record: Deductions for repayment of an emergency salary advanced payment which was made to an employee from an Imprest Fund. Record in the top portion of the T&A.

Applies To: Full-time/Part-time General Schedule Employees

Full-time/Part-time Federal Wage System Employees

Entry Instructions: Enter **89** in the TC field and the monetary amount in whole dollars in the applicable Week 1/Week 2 fields. Always enter 0 in the fractions portion of these fields.

When the amount is in excess of \$99, enter the amount in two fields.

Example: A deduction of \$150 is to be recorded. Enter **990** in the Week 1 field and **0** in the fractions portion of the Week 1 field. Enter **510** in the Week 2 field and **0** in the fractions portion of the Week 2 field.

If additional entries are required, use the next line.

For all entries made against TC 01 and TC 89, enter the same accounting code used on the SF-1165, Receipt for Cash-Subvoucher, which initially authorized the imprest fund payment. If stored accounting is used, do not enter accounting data. **Note:** Emergency salary payments may be requested for a newly gained employee through the manual processing of a split T&A.

TC 91, Quarters

Used To Record: Deductions from employees' pay when quarters are provided by the government. Record in the top portion of the T&A.

Applies To: All Employees

Quarters deductions from an employee's pay are accomplished on the basis of payroll data stored in the employee's database. The rate and amount deducted from the employee's salary each day or each pay period must be established by processing a personnel action.

Entry Instructions: If quarters deductions are based on a daily rate, enter **91** in the TC field and the number of days the employee resided in government quarters in the applicable Week 1/Week 2 fields (e.g., 14 days is recorded as **14** in the whole hours portion of the field and **0** in the fractions portion of the field). Enter the accounting data to be charged in the AC field, as applicable.

If quarters deductions are based on a pay period rate, enter **91** in the TC field. Do not complete the Week 1 or Week 2 fields. Enter the accounting data to be charged in the AC field, as applicable.

TC 92, Meals

Used To Record: Deductions from an employee's pay when meals are provided by the government. Record in the top portion of the T&A. **Note:** See TC 17, Prefixes 11 and 18, for law enforcement meal period credit under FLSA.

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Entry Instructions: Enter **92** in the TC field and the dollar amount in dollars and cents to be deducted for meals in the applicable Week 1/Week 2 fields.

Example: A total of \$99.99 may be entered in the Week 1 field. The entry would be **9999**,

with the last 9 entered in the fractions portion of the field.

If the total is more than \$99.99, the remaining amount would be entered in the Week 2 field.

If the total exceeds \$199.98, go to the next line.

Section 3, Recording Accounting Data

Each agency uses its unique accounting codes and formats. The accounting data entered on the T&A is edited for validity and field length. Each employee's record maintained at NFC contains appropriation and accounting information that is used to disburse and charge the employee's pay and related expenditures to the proper accounting records. This section provides instructions for completing the accounting data recorded on the T&A (Figure 3).

- To avoid entering accounting data each pay period, the AC (Accounting Data Code) field requires coding to store the accounting data and to bypass checking the T&A once the accounting data is stored. (See the AC field in the Recording Employee Data section for coding instructions.)
- To store accounting data in the database, enter **1** in the AC field and enter the accounting data to be stored in the Accounting Data fields. Only one line of accounting data can be stored. **Accounting cannot be stored on a corrected T&A.**
- To repeat the stored accounting data each pay period thereafter, enter **2** in the AC field. Do not complete the fields in the Accounting Data section.

Note: T&A's submitted for the previous fiscal year cannot store or use stored accounting data. For fiscal-year closing instructions, see Page 7.

- To record accounting data each pay period, enter the accounting data for hours worked, leave taken, etc., as applicable. Multiple accounting codes may be needed for certain transaction codes, as applicable. **This field must be completed if the AC field is blank.**

For Bureau of Engraving and Printing. If an employee's accounting data reflects **1** or **2** in Position 14, the employee must be listed on Table Management System Table 099, BEP Acting Pay Table.

Correcting Accounting Data

There are two types of accounting errors: incorrect accounting data and invalid accounting data. Accounting

errors require correction to (1) the employee's record in the Payroll/Personnel database and (2) the accounting system. (Agencies may opt to maintain their own accounting data or have NFC maintain it in the Central Accounting System (CAS).)

Incorrect Accounting Data. Accounting that is valid for the agency but not valid for the employee or the assignment is considered incorrect. For example, the employee's T&A reflected Accounting Data Code 011234. This code is valid for the agency; however, the accounting data for the employee's assignment is 0014321, which is also valid for the agency.

- To correct the accounting system maintained by the agency, follow your agency instructions for correcting accounting data. If NFC maintains your accounting data, process a corrected T&A to correct both the Payroll/Personnel database and CAS. A corrected T&A can only be processed if the timeframe is within the system automatic adjustment period. If the timeframe is beyond the automatic adjustment period, see Title I, Chapter 6, Payroll Adjustments for manual adjustment submission.

Invalid Accounting Data. Accounting data is considered invalid when an accounting code is not valid for the agency, employee, or assignment. For example, the T&A reflects Accounting Data 023606809, which is nonexistent for the agency, the employee, or an assignment. The valid code should have been 023606800. Rather than the system rejecting the T&A and causing a delay in the employee's receipt of salary, the invalid accounting is automatically released through the Payroll/Personnel system. Accounting will be validated against the T&A at the time the T&A applies to the database.

If your accounting is maintained by your agency, the accounting must be corrected in your accounting system. If NFC maintains your accounting, the correction will be made by NFC. If the accounting has not been corrected after 60 days, contact NFC Accounting Reporting Branch.

For FCIC Use Only. When accounting sub-level data for FCIC is entered on a T&A, it must conform to the following combination of columns: Column A, Columns A, E, and F, Columns A, B, C, E, and F, or Columns A, B, and C. If the wrong combination is used or if an entry is made in Column D, the T&A will reject.

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Section 4, Recording Leave

The Recording Leave section of the T&A (**Figure 3**) is used to record the types of leave listed below. Your T&A form may list other types of leave in the Leave section. Leave not listed may be recorded in the Remarks section of the T&A.

- Annual leave (includes donated, excludes restored)
- Sick leave (includes donated)
- Compensatory leave
- Leave without pay (LWOP)
- Absence without leave (AWOL)
- Suspension Regular
- Military leave
- Emergency military leave
- Other leave (administrative, funeral, jury, etc.)

The leave information recorded on the T&A is a method of maintaining employees' leave records. It consists of leave brought forward from the prior pay period, earned, available, used for the processing pay period, and balance to date.

The leave year begins with the first full pay period of the calendar year and ends with the pay period following the last full pay period of the calendar year.

If a split or continued T&A is prepared, record all the **leave information on the last page**. Follow the instructions below for recording leave.

Leave discrepancies should be resolved by preparing a leave audit and correcting the database and/or T&A. The leave correction is applied to the database in the pay period after the corrected T&A is processed. See the TING procedure for adjusting leave data in the database.

Annual and Sick Leave

Eligibility to earn annual and sick leave is based on an employee's type of appointment and type of employment. Refer to Federal and departmental regulations regarding leave eligibility.

To earn annual and sick leave, the employee must be employed during that portion of the biweekly pay period that comprises his/her daily tour. An employee who is not on the rolls for that complete period, excluding holidays and non-workdays, does not accrue leave. The system cannot determine if a new or separating employee is employed for the full pay period because the daily tour of duty is not recorded in the database. Therefore, the personnel office must indicate on the personnel action whether or not the employee is entitled to leave accruals for the pay period. To avoid leave errors, it is important to coordinate with the personnel office leave accruals for

the first and last pay periods. (See the section on Responsibilities.)

An employee may earn annual and sick leave on a pro rata basis for each fractional pay period in the following circumstances:

- Transfer between positions (dual appointments between two agencies) with different pay periods
- Interruption of service by a non-leave-earning period
- Change in type of employment from full-time to intermittent or vice versa
- Statutory or regulatory restoration rights restored after service in the Armed Forces

Complete the annual leave fields as follows:

Annl Fwd (Annual Brought Forward) (*Hours – numeric field; max. of 3 positions*) (*Fractions – numeric field; 1 position*). The annual leave balance at the beginning of the pay period. This field is also used to record annual leave donated through the Leave Sharing Program. (See Recording Donated Leave below for detailed instructions.)

Eligible employees are allowed a maximum number of hours to carry over from one leave year to the next. This is called the annual leave ceiling. For most employees, the annual leave ceiling is 240 hours. The supervisor should inform you if the employee's ceiling is greater than 240 hours. For SES employees, the annual leave ceiling is 90 days (720 hours) or the balance as of the end of the 1994 leave year if greater than 720. In each subsequent year, the leave balance at the end of the leave year will determine the leave ceiling. If more leave is used than earned, the leave balance will be reduced until 720 hours is reached. For SES equivalent employees who are paid under the TF pay plan, the annual leave ceiling is 720 hours.

For Overseas Employees Returning to the States. An employee who is overseas is entitled to an annual leave ceiling of 45 days. The 45 Day Leave Code on the personnel action is coded *Y* for entitlement. Once the employee returns to the U.S., a personnel action must be processed to change the 45 Day Leave Code to *N*. To retain the annual leave ceiling for these employees, enter the ceiling in TING and adjust the T&A balance for the first pay period of the new leave year, as necessary.

However, if the Annual Leave 45 Day Code is not coded prior to the employee who is overseas returning to the states, then TING must be used to adjust the employee's leave record at the beginning of the leave year.

At the beginning of a new leave year (the first full pay period in a new calendar year), the Annl Fwd hours is the number of hours carried forward from the last pay period

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of the prior leave year. If an employee's annual leave hours exceed the annual leave ceiling, the excess hours must be restored or forfeited.

If the annual leave is forfeited, enter **Annual leave reduction – (number) hours** in the Remarks section. If the annual leave is restored, the personnel office must process Form AD-582, Authorization for Restored Annual Leave Under P.L. 93-181 or P.L. 94-174.

If the employee was not on the rolls in the previous pay period, enter **0** unless the employee has annual leave to be credited from prior employment.

If the employee has annual leave from prior employment, the personnel office must provide an SF-1150, Record of Leave Data (or facsimile), before the transferred leave can be credited. Enter the transferred leave hours on the T&A for the pay period in which the leave transfer form was processed.

If the leave transfer form has not been received from the personnel office, record leave used as advanced annual leave or LWOP.

- To record as advanced annual leave, enter the number of hours to be advanced under TC 61 (annual leave). Use a minus sign (–) before the number of advanced hours (e.g., –24). Enter **1** in the AL field.
- To record as LWOP, enter the total LWOP hours under TC 71 (LWOP). Adjust the LWOP to paid leave as soon as documentation is received to credit the employee's leave account, unless the employee requests that the LWOP remain unchanged.
- To adjust LWOP to paid leave, process a corrected T&A for each pay period that LWOP was charged. In the Remarks section enter **(number) hours LWOP adjusted to paid leave**. Enter the correct leave balance on the current T&A to avoid a leave error.
- To recredit annual leave to an employee's leave account as a result of buy back, enter the hours in this field. The personnel office will inform you when to record the leave on the T&A. Enter a remark in the Remarks section as to the reason for the buy back.
- To adjust the annual leave record as a result of a leave error, enter the correct balance in this field to agree with the database.

Enter the hours recorded in the Annl Bal field from the previous T&A or enter the applicable balance. If the annual leave balance is a negative amount, precede the number with a minus sign (–).

Note: An employee cannot be advanced more leave than he/she can earn in a leave year or by the end of his/her appointment.

Ann Accr (Annual Leave Accrued) (*numeric field; 1 position*). The number of hours earned for the pay period based on the employee's leave category. The leave category is based on the employee's years of service and the total time in pay status. Employees with up to 3 years of service earn 4 hours; 4 through 14 years, 6 hours (10 hours in the last full pay period of the calendar year); 15 years and over, 8 hours.

Intermittent employees and temporary employees with appointment limitations of less than 90 days do not accrue annual leave; therefore, do not complete this field.

Note: Smithsonian Institution employees with Pay Plans RA, IC, or AE cannot accrue annual leave.

The system automatically adjusts the employee's leave category at the time year of service requirements are met. If the leave category change is effective other than the beginning of the pay period, the change becomes effective in the next pay period. A report, Notification of Change in Annual Leave Status, is sent to the T&A Contact Point location two pay periods prior to the effective pay period. Enter the new leave accrual as indicated on the report in the Annl Accr field.

Enter the full leave accrual for an employee who transfers to your agency either from another Federal department or agency in the middle of the pay period. (See the instructions regarding split T&A's for detailed information.)

Note: Be sure that the entry in the Annl Accr field matches the leave category in the system.

Enter the number of hours the employee is entitled to earn for the pay period. A full-time employee who is in non-pay status for 80 hours or any multiple thereof (e.g., 160, 240, 320, etc. in a leave year) will not accrue leave in the pay period that either of these occurs. **Note:** Leave will not be accrued by full-time employees in Leave Category 6 who are in nonpay status for all of the last pay period of the calendar year or who reach a multiple of 80 hours of nonpay leave in this pay period.

Annual Leave Accrual for Part-time Employees. Part-time employees earn leave on a pro rata basis depending on the leave category and the number of hours worked. To earn one hour of leave, the employee is required to be in pay status for a minimum of 10, 13, or 20 hours based on the leave category. Employees in leave Category 4 earn 1 hour for each 20 hours worked; Leave Category 6, 1 hour for each 13 hours worked; Leave Category 8, 1 hour for each 10 hours worked. (See Appendix B for a table of part-time employee leave accrual.) All hours worked in excess of the basic work requirement for a part-time employee, including overtime, are counted in determin-

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ing the biweekly accrual of sick and annual leave, up to a maximum of 80 hours in a pay status per pay period.

To compute leave earned:

- Total the previous pay period's unapplied hours (including paid leave), the current pay period's base hours, and any overtime hours recorded under T/C's 19, 21, 23, 24, 25, and 26. Any hours over 80 are not included in the annual leave accrual computation for the pay period nor are they carried over to a subsequent week for leave accrual computation purposes.
- Divide the total from the step above by the minimum hour requirement (i.e., 10, 13, or 20). Enter the result in the Annl Accr field. If the result is not evenly divisible, the remainder is carried forward and used in computing leave earned for the next pay period. These hours are called unapplied hours and are shown in the Remarks section. Unapplied hours can be in 1/4 hour increments.

The disposition of carryover hours when a part-time employee changes his/her tour of duty is as follows:

Mixed Tour and Continuing Program Employees. Mixed tour and continuing program employees who are changed to an intermittent tour of duty may be paid a lump sum for accrued annual leave. Employees in continuing programs are those employees involved in continuing programs/activities under which the employee is required to return to a full-time or part-time work schedule after a period of intermittent employment. If the employee received a lump-sum payment, any part-time carryover hours in his/her annual leave account are forfeited because the employee's change in work status is equivalent to a separation. In this situation, the agency will need to remove the employee's part-time annual leave carryover hours through TINQ. If the employee **does not receive** a lump-sum payment, the part-time annual leave carryover hours will be held in abeyance in his/her annual leave account until the employee returns to part-time duty.

Other Part-Time Tours. Part-time employees who are not in mixed tour or continuing program activities do not have part-time annual leave carryover hours held in abeyance upon a change in work schedule to intermittent or full-time. In these cases, the agency will need to remove the employees' part-time annual leave carryover hours through TINQ.

If an agency determines that the carryover hours maintained by the Payroll/Personnel System are not correct and should be removed, the correction must be made through TINQ. Additionally, timekeepers should be informed of the classification of each part-time employee to ensure that carryover hours are accurately maintained.

Annl Used (*numeric field; max. of 2 positions*). The number of annual leave hours during the pay period recorded under T/C 61. If annual leave is taken in quarter hours, enter **1** for 1/4 hour; **2** for 1/2 hour, and **3** for 3/4 hour.

Annl Bal (*Hours – numeric field max. of 3 positions*) (*Fractions – numeric field; 1 position*). The hours reported in this field reflect the balance of annual leave hours at the end of the pay period being reported. These hours are used when payment of annual leave is made.

Add the Annl Fwd hours and the Annl Accr hours. This figure reflects the annual leave hours available. Then, subtract the Annl Used hours. If the available annual leave hours is minus balance, add the Annl Fwd and Annl Accr hours to the Annl Used and enter **1** in the AL field. **An employee cannot be advanced more leave than he/she can accrue in a leave year. Also, if an employee is separating, collection for advanced leave must be made unless waived by the agency.** Contact the personnel office for more information.

Donated Leave

The Leave Sharing Program is a program whereby an employee (donor) donates annual leave to another employee (recipient) for a medical emergency. Refer to your agency instructions for donating leave to a leave bank. Record donated leave as follows:

Leave Donor. After receiving documentation certifying an employee is a donor, reduce the Annl Balance field (in the master record for PC-TARE) by the number of hours donated on the T&A.

At the end of the emergency period, prorate and recredit to the donor's leave account, any remaining leave balance as a result of the recipient not using all donated leave. Contact your personnel office for instructions regarding recrediting of leave balances.

Leave Recipient. The employee must be coded in the database as a leave recipient before donated leave can be used. Contact the personnel office to assure that the employee is coded.

Use TINQ to enter the donated leave amount (1) to offset a minus leave balance, (2) when an employee works intermittently during the emergency, or (3) to receive pay for a period which LWOP was charged.

In the first period of the emergency, record the donated hours in the Annual-Lv-Accruals-YTD field starting with the first pay period in which the recipient begins to use the donated leave. Each pay period, subtract the amount used from the balance.

The donated leave amount may be entered in the Annl or Sick (for offset only) Accrued YTD fields in TINQ.

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Enter **0** in the Annl and Sick Accr fields on the recipient's T&A for each pay period until the emergency ends. (For PC-TARE users, change the annual and sick leave category field to **0** in the employee's master record.) **Do not change either field again until the emergency ends.**

During the emergency period the full-time recipient with a regular tour of duty is entitled to accrue 40 hours of annual leave and 40 hours of sick leave from the use of donated leave. For all part-time employees and for full-time employees with irregular tours of duty, the accrual is the number of hours in the employee's weekly scheduled tour of duty. Record this leave record in a separate account; do not record in the Leave section of the T&A. Do not add these accruals to the leave balances on the T&A.

A leave recipient is entitled to prorated leave accruals during an emergency if the employee works a portion of the pay period.

In the separate account, record the annual and sick leave accruals and balances each pay period. The annual and sick leave accruals must not exceed the maximum accrual allowed for the employee's weekly scheduled tour of duty. The leave which is accrued is not to be used during the emergency period. It is the responsibility of the leave recipient's supervisor to monitor the proper accrual and use of this leave.

At the end of the emergency period, enter the accrued hours to the T&A record in the Annl/Sick Brought Fwd fields. Enter the employee's appropriate accrual rate(s) in the Annl and Sick Accr fields so that the employee will again accrue leave. For PC-TARE users, enter the appropriate codes for the annual and sick leave categories in the employee's master record. If the employee's annual leave category changed during the emergency period, enter the appropriate new code.

The personnel office is responsible to ensure that the employee must be coded in the database to indicate that he/she is no longer a leave recipient. The leave balances must be adjusted in the database as necessary.

Recrediting of Annual Leave From a Lump Sum Payment

☐ If a separated employee who received a lump sum payment for annual leave is rehired prior to the expiration of the period covered by the lump sum payment, the unexpired hours of annual leave must be repaid. After repayment, the hours must be recredited to the annual leave balance. The personnel office will inform you when to record the recredited hours on the T&A. Enter these hours in the Annl Fwd field.

Complete the sick leave fields as follows:

Sick Fwd (*Hours – numeric field; max. of 4 positions*) (*Fractions – numeric field; 1 position*). The sick leave balance at the beginning of the pay period.

☐ If the employee was not on the rolls in the previous pay period, enter **0** unless the employee has sick leave to be credited from prior employment.

☐ If the employee has sick leave from prior employment, the personnel office must provide an SF-1150, Record of Leave Data (or facsimile), before the transferred leave can be credited. The transferred leave hours should be entered on the T&A for the same pay period in which the leave transfer form was processed by NFC.

☐ If the leave transfer has not been received from the personnel office, the leave may be reported as advanced leave or LWOP.

- To report as advanced leave, enter the number of hours to be advanced under T/C 62 (sick leave). Use a minus sign (–) before the number of advanced hours (e.g., –24). Enter **2** in the AL (advanced leave code) field.

- To report as LWOP, enter the total LWOP hours under T/C 71 (LWOP). The LWOP must be promptly adjusted to paid leave as soon as documentation is received to credit the employee's leave account unless the employee requests that the LWOP remains unchanged.

- To adjust LWOP to paid leave, process a corrected T&A for each pay period that LWOP was charged. In the Remarks section, enter **(number) hours LWOP adjusted to paid leave**. The current T&A must reflect the correct leave balance to avoid a leave error.

- To recredit sick leave to an employee's leave account as a result of buy back, enter the recredited

hours in this field. The personnel office will inform you when to record the leave on the T&A. Enter in the Remarks section the reason for the buy back.

- To adjust the sick leave record as a result of a leave error, enter the correct balance in this field to agree with the database.

Enter the hours recorded in the Sick Bal field from the previous T&A or enter the applicable balance. If the sick leave balance is a negative amount, precede the number of hours with a minus sign (–). **Note:** The maximum number of advanced sick leave allowed is 240 hours.

Sick Accr (*numeric field; 1 position*). The number of hours earned for the pay period. Each eligible employee earns 4 hours per pay period based on total time in pay status.

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Sick leave accrual is the same as annual leave accrual for a part-time employee except computation is based solely on Leave Category 4. If a part-time employee changes to full-time status, the unapplied hours are lost because of the change in tour of duty.

Enter the number of hours the employee earned for the pay period. A full-time employee who is in nonpay status for 80 hours or any multiple thereof (e.g., 160, 240, 320, etc.) will not accrue leave in the pay period that either of these occurs.

Enter the full leave accrual for an employee who transfers to your agency either from another Federal department or agency in the middle of the pay period. (See the instructions regarding split T&A's for detailed information.)

Sick Used (*Hours – numeric field; max. of 2 positions*). The number of sick leave hours used during the pay period. Enter the total hours recorded under TC 62. If sick leave is taken in quarter hours, enter **1** for 1/4 hour; **2** for 1/2 hour, and **3** for 3/4 hour.

Sick Bal (*Hours – numeric field; max. of 4 positions*) (*Fractions – numeric field; 1 position*). Add the Sick Fwd and the Sick Accr hours. This figure reflects the sick leave hours available. Then, subtract the Sick Used hours. If the available sick leave hours is a minus balance, advance sick leave must be approved. After approval, add the Sick Fwd and Sick Accr hours to the Sick Used and enter **2** in the AL field. If an employee has a minus balance and is separating, collection action must be initiated unless the indebtedness is waived by the agency. Contact the personnel office for more information.

Note: Advanced sick leave cannot exceed 240 hours.

Compensatory Time

Compensatory time is time off in lieu of monetary payment for authorized work performed outside the scheduled tour of duty. An employee may request compensatory time off in lieu of overtime pay, or in certain cases may be required to accept compensatory time off as compensation for overtime worked. Compensatory time must be earned prior to use except for religious observance. Complete the compensatory time leave fields as follows:

Comp Fwd (*Hours – numeric field; 4 positions*) (*Fractions – numeric field; 1 position*). The compensatory leave balance to the employee's credit at the beginning of the pay period (sum of available regular compensatory time and current religious compensatory time balance, positive or negative). Enter the hours recorded under the Comp Bal from the previous T&A. If the employee has advanced compensatory leave for religious observance, use a minus sign (–) before the number of hours.

Comp Accr (*numeric field; max. of 4 positions*). The number of hours earned for the pay period as recorded under TC 32 and/or TC 32, Prefix 77. Add the hours recorded under TC 32 and/or TC 32, Prefix 77 and record the total in this field.

Comp Used (*Hours – numeric field; max. of 2 positions*) (*Fractions – numeric field; 1 position*). The number of compensatory hours used during the pay period. Enter the total hours recorded under TC 60 and/or TC 64. If compensatory leave is taken in quarter hours, enter **1** for 1/4 hour, **2** for 1/2 hour, and **3** for 3/4 hour.

Comp Bal (*Hours – numeric field; max. of 4 positions*) (*Fractions – numeric field; 1 position*). The sum of the Comp Fwd and Comp Accr reflects the hours of compensatory available. Subtract the Comp Used from the compensatory hours available and enter the result. **Note:** While regular and religious compensatory time balances are stored separately in the database, they are combined in the leave portion of the T&A.

Nonpay Status (Absence Without Pay)

Nonpay status (absence without pay) includes leave without pay (LWOP), absence without leave (AWOL), suspension, and furlough. LWOP, that exceeds 30 days and suspension or furlough of one or more days must be documented with a personnel action. If documented with a personnel action and the employee is in nonpay status for the entire pay period, a T&A does not need to be processed. **Note:** When the employee returns to duty, verify with the personnel office that a return-to-duty personnel action will be processed. Otherwise, the T&A will reject indicating the employee is in nonpay status.

If less than 30 days, a T&A(s) should be processed.

The total hours for LWOP, AWOL, SUSP, and furlough cannot exceed 80; otherwise, the T&A will reject. Also, AWOP hours cannot equal 80 hours if regular hours equal 80 hours. If this happens, the T&A will reject.

Enter furlough hours recorded under TC 74, Furlough, in the Remarks section if your worksheet does not include furlough in the Leave section.

Complete the AWOP fields as follows:

LWOP Fwd (*Hours – numeric field; max. of 4 positions*) (*Fractions – numeric field; 1 position*). The Leave Without Pay (LWOP) balance at the beginning of the pay period. Enter the number of LWOP hours recorded in the LWOP Bal field from the previous T&A. **Exception:** In Pay Period 1, enter **0** in this field.

Complete this field on the first T&A after an employee returns to duty from extended LWOP. Enter the LWOP

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hours used during the period of extended LWOP. This information can be obtained from your personnel office.

LWOP Used (*Hours – numeric field; 2 positions*) (*Fractions – numeric field; 1 position*). The number of LWOP hours used during the pay period. Enter the total hours recorded under TC 71 in this field.

LWOP Bal (*Hours – numeric field; 4 positions*) (*Fractions – numeric field; 1 position*). The sum of LWOP Fwd and LWOP Used. Add the amount from the LWOP Fwd and LWOP Used fields. Enter the total in this field.

AWOL Fwd (*Hours – numeric field; 4 positions*) (*Fractions – numeric field; 1 position*). The Absence Without Leave (AWOL) balance at the beginning of the previous pay period. Enter the number of AWOL hours recorded in the AWOL Bal field from the previous T&A. **Exception:** In Pay Period 1, enter 0 in this field.

AWOL Used (*Hours – numeric field; 2 positions*) (*Fractions – numeric field; 1 position*). The number of AWOL hours used during the pay period. Enter the total hours recorded under TC 72 in this field.

AWOL Bal (*Hours – numeric field; 4 positions*) (*Fractions – numeric field; 1 position*). The result of AWOL Fwd and AWOL Used. Add the amount from the AWOL Fwd and AWOL Used field. Enter the total in this field.

Susp Fwd (*Hours – numeric field; 4 positions*) (*Fractions – numeric field; 1 position*). The balance at the beginning of the pay period. Enter the hours recorded under the Susp Bal from the previous pay period T&A. **Exception:** In Pay Period 1, enter 0 in this field.

Complete this field on the first T&A after an employee returns to duty from suspension if the suspension was documented with a personnel action. Enter the hours used during the suspension period. This information can be obtained from your personnel office.

Susp Used (*Hours – numeric field; max. of 2 positions*) (*Fractions – numeric field; 1 position*). The number of hours the employee was suspended during the pay period. Enter the total hours recorded under TC 73 in this field.

Susp Bal (*Hours – numeric field; max. of 4 positions*) (*Fractions – numeric field; 1 position*). The result of Susp Fwd and Susp Used. Add the amount from the Susp Fwd and Susp Used fields. Enter the total in this field.

Military Leave

Military leave is the authorized absence from official duty without charge to leave or loss of pay to perform certain types of military training and duty, or to enforce the law during periods of natural disasters and civil disturbance. Military leave is available to all permanent or temporary Federal and District employees who are members

of a reserve component of the armed forces of the National Guard. Complete the military leave fields as follows:

Milr Fwd (*Regular Military Leave*) (*numeric field; max. of 2 positions*). The number of regular military days the employee has used for the current fiscal year. Eligible employees are allocated 15 calendar days of regular military leave each fiscal year except for the District of Columbia National Guard. **Unused military days can be carried forward from one fiscal year to the next.**

Enter the number of military days recorded in the Milr Bal field from the previous T&A. At the beginning of the fiscal year, prepare a split T&A and only record the regular military days used during the new fiscal year on the second half of the split T&A.

Milr Used (*Regular Military Leave Used*) (*numeric field; max. of 2 positions*). The number of military days used for the pay period.

Any time charged to regular military leave for any portion of the regularly scheduled workday is counted as 1 day of military leave. The beginning and ending date of the military leave is counted only if the day was a regularly scheduled work day. Non-work days falling at the beginning or end of the military leave are not counted even if the military orders specify. Nonworkdays falling between periods of regularly scheduled workdays are to be counted if the military orders so specify. Enter the total hours recorded under TC 65.

Milr Bal (*Regular Military Leave Balance*) (*numeric field; max. of 2 positions*). The result of Milr Fwd and Milr Used. Add the amount from the Milr Fwd and Milr Used fields. Enter the total in this field. **Note:** This is not a true balance but rather the total number of days used in the current fiscal year.

Mile Fwd (*Emergency Military Leave*) (*Hours – numeric field; max. of 3 positions*) (*Fractions – numeric field; 1 position*). The number of emergency military leave hours used for the current calendar year. Eligible employees are allowed 176 hours (22 days) of emergency military leave each calendar year.

Enter the emergency military leave hours recorded in the Mile Bal field from the previous T&A.

At the beginning of the calendar year, only record the emergency military hours used during the new calendar year. Emergency military leave used is not carried forward from one calendar year to the next.

The gross amount of military pay received by an employee while on emergency military duty during regularly scheduled workdays will either be collected from the employee or deducted from his/her civilian pay. Collection procedures are outlined in Chapter 6 of the Payroll/Personnel Processing Manual.

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Mile Used (*Emergency Military Leave*) (*Hours – numeric field; max. of 3 positions*) (*Fractions – numeric field; 1 position*). The result of Mile Fwd and Mile Used. Add the amount from the Mile Fwd and Mile Used fields. Enter the total in this field.

Other Used (*numeric field; max. of 4 positions*). The number of other paid absence hours (e.g., holiday, administrative, etc.) Enter the total hours recorded under TC 66.

Correcting Leave Discrepancies. A Leave Error Report is generated by the system for identifying and resolving leave discrepancies. This report does not include LWOP or AWOL discrepancies. The report is either mailed by NFC to agency offices or printed by the agency using the Report Generator System, CULPRIT. Contact your personnel office regarding your agency policy.

The report identifies errors from the previous pay period's processing. Correct errors beginning Monday of pay

week up to the day of transmission of the current T&A. For example, pay period XX dates are 11/3 – 11/16. Payday for pay period XX is 11/28. Correct PP XX errors from 11/25 (Monday) through the day of transmission of Pay Period YY's T&A's.

❑ If you receive the Leave Error Report and are responsible for correcting leave errors, determine if the T&A or the database is in error by completing a leave audit form.

❑ If the T&A is in error, enter the correct brought forward balance on the current T&A being transmitted for processing. Using the example above, this would be pay period YY's T&A.

❑ If the database is in error, either you or the person designated by your agency can correct the error in the Time Inquiry System (TINQ).

Note: Do not submit a corrected T&A for leave discrepancies which do not affect pay.

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Section 5. Recording Remarks

The Recording Remarks section (**Figure 3**) is used to enter data relating to the T&A not displayed on the worksheet. Such data includes but is not limited to:

- restored annual leave balance
- annual and sick leave earned during the emergency period when donated leave is being used

- day, hour, monetary limitation balance and used for the pay period
- reason for a split or corrected T&A
- balance, accruals, and usage of home leave as “days”
- compensatory time for religious observance
- number of days of COP used (TC 67)

Enter the applicable alphanumeric remarks in this field.

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Section 6. Certifying The T&A

The Office of Personnel Management provides standard and optional forms for processing of Federal employee data. Agencies also use departmental forms or other means to document employee activities (e.g., hours worked, requests for compensatory or overtime, etc.). Before a T&A is certified correct, the proper documentation should be completed and attached to the T&A or stored in a safe place to facilitate auditing. Follow your departmental instructions regarding certification.

Timekeeper's and Employee's Initials. Each pay period the timekeeper and employee should initial in these fields to verify that the leave charged, time worked, and nonpay status recorded are correct. An SF 71, Application for Leave, should be completed and signed by the employee and supervisor to authorize paid leave usage as necessary. Any other documentation pertinent to the process should be attached or readily available as proof.

The timekeeper should initial first and the employee second. There may be occasion when the employee is

unable to initial the T&A due to absence. If the employee confirms that the data is correct, he/she should initial in the Employee's Initials field. If there is a discrepancy, it should be resolved as soon as possible to avoid having to process a corrected T&A(s) or delaying an employee's receipt of salary.

Supervisor's Signature. The employee's supervisor must sign in this field to certify that the time and attendance being reported is correct. All required documentation should be attached or available for review. Any discrepancies should be addressed and resolved before signing.

If the supervisor is not available, the T&A may be certified by another official that has been designated in writing to certify the T&A in the supervisor's absence. Some offices allow certain employees to certify their T&A's because of their location.

After the T&A is certified, the data is ready to be processed.

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Appendixes

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Prefix	Code	Suffix	Description	Codes Used For				Pay Status Reg/Other
				Hours Worked	Leave/ Nonpay Status	Allow./ Diffs.	Other	
	01		Regular Time	X				R
97	01		Regular–Scuba Diving 175% (Department of Commerce Wage System Only)			X		R
	01	5	Additional Compensation @ Basic Rate (Capitol Police Only)	X				R
	01	9	Training for Employees with Hourly Limitations	X				R
	04		Sunday Differential			X		R
50	04		Sunday Diff @ 50% (U.S. Customs Service Only)			X		R
97	04		Sunday–Scuba Diving 175% (Department of Commerce Wage System Only)			X		R
	05		Sunday Diff With Night Diff			X		R
	11		Night Differential			X		R
05	11		Night Diff @ 15% (U.S. Customs Service Only)			X		R
10	11		Night Diff @20% (U.S. Customs Service Only)			X		R
15	11		Night Diff @ 15% (U.S. Customs Service Only)			X		R
20	11		Night Diff @20% (U.S. Customs Service Only)			X		R
	11	09	Night Diff Training	X				R
	12		Night Diff Compensatory Time			X		R
	13		Night Diff Sunday Double Time			X		R
	14		Hazard Pay Differential			X		R
	16		Other Pay	X				R
	16	1	Penalty Pay Regular	X				R
	16	2	Penalty Pay Premium	X				R
	16	3	Scuba Diving	X				R
	16	4	Port Pay	X				R
	16	5	Tank Cleaning Oil Regular	X				R
	16	6	Tank Cleaning Oil Premium	X				R
	16	7	Launch Operations	X				R
	16	8	Dirty Work Regular	X				R
	16	9	Dirty Work Premium	X				R
	17		Commute Use Govt. Auto				X	R

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				Hours Worked	Leave/ Nonpay Status	Allow./ Diffs.	Other	
10	17		Transit Subsidy				X	R
11	17		FLSA Meal Periods (Department of Treasury and Department of Justice Law Enforcement Nonexempt FLSA Employees Only)				X	R
12	17		FLSA Other Travel (Department of Treasury and Department of Justice Law Enforcement Nonexempt FLSA Employees Only)	X				R
13	17		FLSA Training (Department of Justice and Department of Treasury Only)	X				R
14	17		FLSA UD Roll Call (Department of Treasury and Department of Justice Law Enforcement Nonexempt FLSA Employees Only)	X				R
15	17		FLSA Home To Work Travel (Department of Treasury and Department of Justice Law Enforcement Nonexempt FLSA Employees Only)				X	R
16	17		FLSA Other Hours (Department of Treasury and Department of Justice Law Enforcement Nonexempt FLSA Employees Only)	X				R
17	17		Suffered/Permitted Duty (Department of Justice and Department of Treasury Only)	X				R
18	17		FLSA Meal Periods During Non AUO Overtime and Com- pensatory Time (Department of Justice Law Enforcement Nonexempt Employees Only)				X	R
19	17		Excludable AUO Days (Department of Justice Only)				X	R
21	17		Place on Furlough (Internal Revenue Service Only)		X			R
22	17		Placement in Pay Status (Internal Revenue Service Only)				X	R
37	17		1911 For Continuation of Pay (U.S. Customs Service Only)				X	R
38	17		1911 Hours – Intermittent (U.S. Customs Service Only)				X	R

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				Hours Worked	Leave/ Nonpay Status	Allow./ Diffs.	Other	
40	17		INS 1931 Act O/T – Air/Sea Weekdays (<i>Immigration and Naturalization Service Only</i>)	X				R
41	17		INS 1931 Act O/T Land Border Weekdays (<i>Immigration and Naturalization Service Only</i>)	X				R
42	17		INS 1931 Act O/T Not Worked (<i>Immigration and Naturalization Service Only</i>)	X				R
43	17		INS 1931 Act O/T – Air/Sea Sunday/Holiday (<i>Immigration and Naturalization Service Only</i>)	X				R
44	17		INS 1931 Act O/T Land Border Sun/Hol (<i>Immigration and Naturalization Service Only</i>)	X				R
45	17		Continuation of Pay (<i>U.S. Customs Service Only</i>)				X	R
46	17		Military or Court Leave (<i>U.S. Customs Service Only</i>)				X	R
50	17		Travel Reimbursements				X	R
	17	1	Sales Commissions (<i>Smithsonian Institution Only</i>)				X	R
	17	4	Incentive Pay (<i>Bureau of the Census and Bureau of the Public Debt Only</i>)				X	R
	17	5	Ship Inspection Overtime Pay (<i>Federal Communications Commission Only</i>)	X				R
	17	6	Services/Payment (<i>Senate Restaurant Only</i>)				X	R
	17	7	Tips–Cash Received (<i>Senate Restaurant Only</i>)				X	R
	17	8	Chauffeur Driven Auto				X	R
	17	9	Parking				X	R
	18		Overtime Grain Appeal (<i>Federal Grain Inspection Service Only</i>)	X				R
	19		Overtime Over 8	X				R
97	19		Overtime–Scuba Diving 175% (<i>Department of Commerce Wage System Only</i>)			X		R
	21		Overtime–Premium Rate	X				R
20	21		Overtime Paid At Double Rate (<i>U.S. Customs Service Only</i>)	X				R

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				Hours Worked	Leave/ Nonpay Status	Allow./ Diffs.	Other	
22	21		Call Back OT Paid At Double Rate (<i>U.S. Customs Service Only</i>)	X				R
30	21		Commute OT Triple Rate (<i>U.S. Customs Service Only</i>)				X	R
97	21		Overtime–Scuba Diving 175% (<i>Department of Commerce Wage System Only</i>)			X		R
	22		Overtime Double for Sunday Work (<i>Animal and Plant Health Inspection Service Only</i>)	X				R
	23		Overtime Travel Under FLSA	X				R
	24		Overtime Travel Under Title 5	X				R
	25		Overtime Over 40 With Night Differential	X				R
	26		Overtime Over 8 With Night Differential	X				R
	27		Overtime Plus 10% of Over-time Rate	X				R
	29		Credit Hours Worked	X				O
	30		Overtime Call Back No Work Performed				X	R
	31		Holiday Worked	X				R
10	31		Holiday Pay Regular Rate (<i>U.S. Customs Service Only</i>)	X				R
97	31		Holiday–Scuba Diving 175% (<i>Department of Commerce Wage System Only</i>)			X		R
	32		Compensatory Time Worked	X				R/O
77	32		Compensatory Time Worked Religious	X				O
	33		Overtime Call Back No Work on Sunday				X	R
	35		Union/Contract Neg. (Negotiations)				X	R
05	35		Union/Contract Neg. (Negotiations) @15% (<i>U.S. Customs Service Only</i>)				X	R
10	35		Union/Contract Neg. (Negotiations) @ 20% (<i>U.S. Customs Service Only</i>)				X	R
15	35		Union/Contract Neg. (Negotiations) @ 15% (<i>U.S. Customs Service Only</i>)				X	R

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				Hours Worked	Leave/ Nonpay Status	Allow./ Diffs.	Other	
20	35		Union/Contract Neg. (Negotiations) @ 20% (U.S. Customs Service Only)				X	R
50	35		Union/Contract Neg. (Negotiations) @ 50% (U.S. Customs Service Only)				X	R
	36		Union/Midterm Negotiations				X	R
05	36		Union/Midterm Negotiations @15% (U.S. Customs Service Only)				X	R
10	36		Union/Midterm Negotiations @20% (U.S. Customs Service Only)				X	R
15	36		Union/Midterm Negotiations @15% (U.S. Customs Service Only)				X	R
20	36		Union/Midterm Negotiations @20% (U.S. Customs Service Only)				X	R
50	36		Union/Midterm Neg. (Negotiations) @50% (U.S. Customs Service Only)				X	R
	37		Union/Ongoing LMR Act				X	R
05	37		Union/Ongoing LMR Activity @ 15% (U.S. Customs Ser- vice Only)				X	R
10	37		Union/Ongoing LMR Activity @ 20% (U.S. Customs Ser- vice Only)				X	R
15	37		Union/Ongoing LMR Activity @ 15% (U.S. Customs Ser- vice Only)				X	R
20	37		Union/Ongoing LMR Activity @ 20% (U.S. Customs Ser- vice Only)				X	R
50	37		Union/Ongoing LMR Activity @ 50% (U.S. Customs Ser- vice Only)				X	R
	38		Union/Grievance/Appeal Representation				X	R
05	38		Union/Grievances/Appeals Rep (Representation) (@15%) (U.S. Customs Service Only)				X	R
10	38		Union/Grievances/Appeals Rep (Representation) (@20%) (U.S. Customs Service Only)				X	R

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				Hours Worked	Leave/ Nonpay Status	Allow./ Diffs.	Other	
15	38		Union/Grievances/Appeals Rep (Representation) (@15%) (U.S. Customs Service Only)				X	R
20	38		Union/Grievances/Appeals Rep (Representation) (@20%) (U.S. Customs Service Only)				X	R
50	38		Union/Grievances/Appeals Rep (Representation) (U.S. Customs Service Only)				X	R
	39		Shore Leave Earned (Department of Commerce Only)		X			O
	40		Home Leave Earned		X			O
	41		Premium Pay on an Annual Basis (DLO)	X				R
	45		Cost of Living Allowance			X		O
	46		Post Differential			X		O
	47		Stop Cost of Living Allowance			X		O
	48		Stop Post Differential			X		O
	49		Remote Worksite Allowance			X		R
	49	3	Quarters Allowance Not Tax- able			X		R
	49	4	Quarters Allowance Taxable			X		R
	49	9	Danger Pay Allowance			X		R
	50		Credit Hours		X			R
	51	1	Uniform Allowance – Taxable			X		R
	51	2	Separate Maintenance Allowance – Non Taxable			X		R
	51	3	Separate Maintenance Allowance – Taxable			X		R
	51	8	Uniform Allowance – Tax Exempt			X		R
	59		Shore Leave (Department of Commerce Only)		X			R
	60		Compensatory Time Used – Religious Observance		X			R
5	60		Comp Time Used – Rel. Obsrvnc. @ 15% (U.S. Customs Service Only)			X		R
10	60		Comp Time Used – Rel. Obsrvnc. @ 20% (U.S. Customs Service Only)			X		R
15	60		Comp Time Used – Rel. Obsrvnc. @ 15% (U.S. Customs Service Only)			X		R

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				Hours Worked	Leave/ Nonpay Status	Allow./ Diffs.	Other	
20	60		Comp Time Used – Rel. Obsrvnc. @ 20% (U.S. Customs Service Only)			X		R
50	60		Comp Time Used – Rel. Obsrvnc. @ 50% (U.S. Customs Service Only)			X		R
	61		Annual Leave		X			R
05	61		Annual Leave (w/Night Diff @ 15%) (U.S. Customs Service Only)			X		R
10	61		Annual Leave (w/Night Diff @ 20%) (U.S. Customs Service Only)			X		R
15	61		Annual Leave (w/Night Diff @ 15%) (U.S. Customs Service Only)			X		R
20	61		Annual Leave (w/Night Diff @ 20%) (U.S. Customs Service Only)			X		R
50	61		Annual Leave (w/Night Diff @ 50%) (U.S. Customs Service Only)			X		R
	62		Sick Leave		X			R
05	62		Sick Leave (w/Night Diff @15% (U.S. Customs Service Only)			X		R
10	62		Sick Leave (w/Night Diff @20% (U.S. Customs Service Only)			X		R
15	62		Sick Leave (w/Night Diff @15% (U.S. Customs Service Only)			X		R
20	62		Sick Leave (w/Night Diff @20% (U.S. Customs Service Only)			X		R
50	62		Sick Leave (w/Sunday Diff @50% (U.S. Customs Service Only)			X		R
62	62		Federal Employees Family Friendly Leave Act					R
	63		Restored Annual Leave		X			R
05	63		Restored Annual Leave (W/Night Diff @ 15%) (U.S. Customs Service Only)					R
10	63		Restored Annual Leave (W/Night Diff @ 20%) (U.S. Customs Service Only)					R

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Prefix	Code	Suffix	Description	Codes Used For				Pay Status Reg/Other
				Hours Worked	Leave/ Nonpay Status	Allow./ Diffs.	Other	
15	63		Restored Annual Leave (W/Night Diff @ 15%) (U.S. Customs Service Only)					R
20	63		Restored Annual Leave (W/Night Diff @ 20%) (U.S. Customs Service Only)					R
50	63		Restored Annual Leave (W/Sunday Diff @ 50%) (U.S. Customs Service Only)					R
	64		Compensatory Leave		X			R
	65		Regular Military Leave		X			R
05	65		Regular Military Leave (w/ Night Diff @ 15%) (U.S. Customs Service Only)			X		R
10	65		Regular Military Leave (w/ Night Diff @ 20%) (U.S. Customs Service Only)					R
15	65		Regular Military Leave (w/ Night Diff @ 15%) (U.S. Customs Service Only)			X		R
20	65		Regular Military Leave (w/ Night Diff @ 20%) (U.S. Customs Service Only)			X		R
50	65		Regular Military Leave (w/Night Diff @ 50%) (U.S. Customs Service Only)			X		R
	66		Other Leave		X			R
05	66		Other Leave (w/Night Diff @ 15%) (U.S. Customs Service Only)			X		R
10	66		Other Leave (w/Night Diff @ 20%) (U.S. Customs Service Only)			X		R
15	66		Other Leave (w/Night Diff @ 15%) (U.S. Customs Service Only)			X		R
20	66		Other Leave (w/Night Diff @ 20%) (U.S. Customs Service Only)			X		R
50	66		Other Leave (w/Sunday Diff @ 50%) (U.S. Customs Service Only)			X		R
61	66		Time Off Award		X			R
	67		Injury Leave		X			R
05	67		Injury Leave @ 15% (U.S. Customs Service Only)			X		R

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				Hours Worked	Leave/ Nonpay Status	Allow./ Diffs.	Other	
10	67		Injury Leave @ 20% (U.S. Customs Service Only)			X		R
15	67		Injury Leave @ 15% (U.S. Customs Service Only)			X		R
20	67		Injury Leave @ 20% (U.S. Customs Service Only)			X		R
50	67		Injury Leave @ 50% (U.S. Customs Service Only)			X		R
	68		Emergency Military Leave		X			R
05	68		Emergency Military Leave (w/ Night Diff @ 15%) (U.S. Customs Service Only)			X		R
10	68		Emergency Military Leave (w/ Night Diff @ 20%) (U.S. Customs Service Only)			X		R
15	68		Emergency Military Leave (w/ Night Diff @ 15%) (U.S. Customs Service Only)			X		R
20	68		Emergency Military Leave (w/ Night Diff @ 20%) (U.S. Customs Service Only)			X		R
50	68		Emergency Military Leave (w/ Night Diff @ 50%) (U.S. Customs Service Only)			X		R
	69		Home Leave		X			R
05	69		Home Leave (w/Night Diff @ 15%) (U.S. Customs Service Only)			X		R
10	69		Home Leave (w/Night Diff @ 20%) (U.S. Customs Service Only)			X		R
15	69		Home Leave (w/Night Diff @ 15%) (U.S. Customs Service Only)			X		R
20	69		Home Leave (w/Night Diff @ 20%) (U.S. Customs Service Only)			X		R
50	69		Home Leave (w/Sunday Diff @ 50%) (U.S. Customs Service Only)			X		R
	70		Logging-Forfeiture of Pay (Department of Commerce Only)				X	R
	71		Leave Without Pay		X			O
	72		Absence Without Official Leave		X			O
	73		Suspension		X			O

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				Hours Worked	Leave/ Nonpay Status	Allow./ Diffs.	Other	
	74		Furlough		X			O
	89		Imprest Fund				X	R
	91		Quarters				X	R
	92		Meals			X		R

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(Hours of Leave Earned and Carried Forward to the Next Pay Period)

Hours In Pay Status	Category 4* Less Than 3 Years		Category 6 (More Than 3 Years and Less Than 15 Years)		Category 8 15 Plus Years	
	Leave Hours Earned	Carryover- Hours	Leave Hours Earned	Carryover Hours	Leave Hours Earned	Carryover Hours
1	—	1	—	1	—	1
2	—	2	—	2	—	2
3	—	3	—	3	—	3
4	—	4	—	4	—	4
5	—	5	—	5	—	5
6	—	6	—	6	—	6
7	—	7	—	7	—	7
8	—	8	—	8	—	8
9	—	9	—	9	—	9
10	—	10	—	10	1	0
11	—	11	—	11	1	1
12	—	12	—	12	1	2
13	—	13	1	0	1	3
14	—	14	1	1	1	4
15	—	15	1	2	1	5
16	—	16	1	3	1	6
17	—	17	1	4	1	7
18	—	18	1	5	1	8
19	—	19	1	6	1	9
20	1	0	1	7	2	0
21	1	1	1	8	2	1
22	1	2	1	9	2	2
23	1	3	11	10	2	3
24	1	4	1	11	2	4
25	1	5	1	12	2	5
26	1	6	2	0	2	6
27	1	7	2	1	2	7
28	1	8	2	2	2	8
29	1	9	2	3	2	9
30	1	10	2	4	3	0

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(Hours of Leave Earned and Carried Forward to the Next Pay Period)

Hours In Pay Status	Category 4* Less Than 3 Years		Category 6 (More Than 3 Years and Less Than 15 Years)		Category 8 15 Plus Years	
	Leave Hours Earned	Carryover Hours	Leave Hours Earned	Carryover Hours	Leave Hours Earned	Carryover Hours
31	1	11	2	5	3	1
32	1	12	2	6	3	2
33	1	13	2	7	3	3
34	1	14	2	8	3	4
35	1	15	2	9	3	5
36	1	16	2	10	3	6
37	1	17	2	11	3	7
38	1	18	2	12	3	8
39	1	19	3	0	3	9
40	2	0	3	1	4	0
41	2	1	3	2	4	1
42	2	2	3	3	4	2
43	2	3	3	4	4	3
44	2	4	3	5	4	4
45	2	5	3	6	4	5
46	2	6	3	7	4	6
47	2	7	3	8	4	7
48	2	8	3	9	4	8
49	2	9	3	10	4	9
50	2	10	3	11	5	0
51	2	11	3	12	5	1
52	2	12	4	0	5	2
53	2	13	4	1	5	3
54	2	14	4	2	5	4
55	2	15	4	3	5	5
56	2	16	4	4	5	6
57	2	17	4	5	5	7
58	2	18	4	6	5	8
59	2	19	4	7	5	9
60	3	0	4	8	6	0

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Hours In Pay Status	Category 4* Less Than 3 Years		Category 6 (More Than 3 Years and Less Than 15 Years)		Category 8 15 Plus Years	
	Leave Hours Earned	Carryover Hours	Leave Hours Earned	Carryover Hours	Leave Hours Earned	Carryover Hours
61	3	1	4	9	6	1
62	3	2	4	10	6	2
63	3	3	4	11	6	3
64	3	4	4	12	6	4
65	3	5	5	0	6	5
66	3	6	5	1	6	6
67	3	7	5	2	6	7
68	3	8	5	3	6	8
69	3	9	5	4	6	9
70	3	10	5	5	7	0
71	3	11	5	6	7	1
72	3	12	5	7	7	2
73	3	13	5	8	7	3
74	3	14	5	9	7	4
75	3	15	5	10	7	5
76	3	16	5	11	7	6
77	3	17	5	12	7	7
78	3	18	6	0	7	8
79	3	19	6	1	7	9
80	4	0	6	2	8	0

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